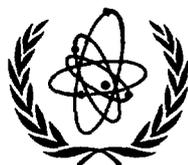


THE AGENCY'S ACCOUNTS FOR 1981

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INTERNATIONAL ATOMIC ENERGY AGENCY

THE AGENCY'S ACCOUNTS FOR 1981

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P A R T I

REPORT BY THE BOARD OF GOVERNORS

1. In accordance with Financial Regulation 12.04 [1], the Board of Governors hereby transmits to the Members of the Agency the report of the External Auditor on the Agency's accounts for 1981.

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 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 1981 and of the report of the Board of Governors thereon [*].

[*] GC(XXVI)/665

[1] INFCIRC/8/Rev.1.

P A R T II

REPORT OF THE EXTERNAL AUDITOR TO THE BOARD OF GOVERNORS
ON THE AUDIT OF THE ACCOUNTS OF THE
INTERNATIONAL ATOMIC ENERGY AGENCY
FOR THE YEAR ENDED 31 DECEMBER 1981

TEXT OF A LETTER DATED 24 MARCH 1982 FROM THE EXTERNAL AUDITOR
TO THE CHAIRMAN OF THE BOARD OF GOVERNORS

I have the honour to present, in accordance with Financial Regulation 12.04, my report with respect to the Accounts of the International Atomic Energy Agency for the year ended 31 December 1981. The financial Statements, which I have examined and certified, are transmitted herewith.

REPORT OF THE EXTERNAL AUDITOR

General

1. The Director General of the International Atomic Energy Agency has submitted to me, in accordance with Financial Regulation 11.04, the financial Statements and associated Schedules contained in his report on the Accounts for 1981.

2. I have examined the Accounts in accordance with the "Principles to Govern the Audit Procedures of the International Atomic Energy Agency" [1] to the extent I deemed necessary in the circumstances, in conformity with generally accepted auditing standards.

Audit Opinion

3. As a result of my audit, I state as my opinion that:

- the financial Statements are in accord with the books and records of the Agency and present fairly the financial positions as at 31 December 1981,

- the financial transactions reflected in the Statements comply with Regulations and Rules, the budgetary provisions and other applicable directives.

Internal Audit

4. I have taken account of the programme and reports of the Agency's Office of Internal Audit and Management Services, whose work and cooperation have facilitated my examination.

Significant Accounting Policies

5. In March 1981, in a letter to the Director General, I recommended the addition to the Accounts of a "Statement of Significant Accounting Policies of the Agency", in line with the practice followed in other United Nations bodies and in accordance with a related recommendation made by the Administrative Committee on Coordination. The Secretariat took action to prepare such a statement, which is included in Part VII of these Accounts. In my view, the disclosure of these principles will facilitate the study and understanding of the financial information presented in the Accounts.

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

6. It is the Agency's long-standing practice to present the accounts receivable, accounts payable and unliquidated obligations in the Accounts at the rate of exchange applicable at the time of recording the transactions in the books. No year-end adjustments are made for any changes in exchange rates that occurred after the initial recording (see paragraph 12 of the Significant Accounting Policies).

7. In years in which significant exchange rate fluctuations take place and in cases where there are considerable time lapses between the initial recording and the final settlement of transactions, the actual year-end dollar equivalent of the amounts mentioned may be significantly affected where transactions involving assets and liabilities originate in currencies other than the dollar. In view of the considerable number of entries which would have to be reviewed, manual year-end exchange rate adjustments were not considered feasible given the existing heavy year-end workload. I am encouraged that the Secretariat is at present considering methods for revaluing the above-mentioned accounts. Certain modifications of the computerized accounting system that could be implemented in 1982 and which would introduce the revaluation feature at the end of that year are being explored.

8. The amount of \$ 120 350 shown for "Other accounts" in the "Accounts Receivable and Other Debit Balances" section of Statement I.B is the year-end increase in the cost of printing supplies. Normally, in line with paragraph 7 of the Significant Accounting Policies of the Agency, the expenses for such supplies are charged to the Budget in the year of acquisition. The increase for 1981 resulted from purchases of paper in bulk ahead of direct requirements in order to obtain favourable prices. The last such purchase included the anticipated paper requirements for two conferences to be held in 1982. Consequently, the increase for printing supplies is considered to be a prepaid expense and is therefore shown on the balance sheet as an asset. Since printing costs are distributed to the Agency's programmes and other users, this presentation prevents charges to programmes prior to the actual usage of paper and therefore, in my opinion, represents a sound accounting treatment of this item. In similar circumstances the same presentation was used in the 1977 Accounts.

Financing of International Centre for Theoretical Physics

9. Statement XVII shows a cash deficit of \$1 869 049 in respect of the International Centre for Theoretical Physics at the end of 1981. This deficit is due to the fact that a Member State's contractual commitment to the Centre remained outstanding for a long period. The Member State had several times during the year affirmed that early payment of its commitment would be effected. Payment however was not made until February 1982. No alternative action was practical in view of the promises of imminent payment by this Member State.

10. A similar situation existed at the end of 1980, when a cash deficit of the same nature was covered from the General Fund. The presentation of the Trieste Centre's activities as a separate entity under Special Accounts as indicated in the Agency's Budget (GC(XXIV)/630, para 3 to 7) prevented such provisional financing from the General Fund in 1981.

11. It is noted that from the date of receipt of the payment (February 1982) no cash deficit exists. I have been informed that negotiations are now under way with the Member State concerned in an effort to avoid recurrence of this situation in the future.

Losses of assets

12. Losses of assets were reported to me in accordance with Financial Regulation 10.05. They amounted to \$2 333. Recovery through insurance has been or will be effected for all items.

13. The Deputy Director General for Administration approved the write-off of uncollectible accounts receivable in an amount of \$1 052.

14. My review into the follow-up by the Secretariat of losses cited in my report on the 1980 Accounts revealed that appropriate actions have been taken.

15. I am satisfied with the information and explanations I have obtained in regard to this subject.

Verification of bank accounts

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

17. Of the amount of \$43 607 175 mentioned in Schedule A, representing all current and deposit accounts at banks, 99.96% of the balances was confirmed directly to me by the banks. The accuracy of the other balances could be verified on the basis of alternative evidence available at the Agency except with respect to a balance of \$1 334, shown in Schedule A as deposited with a Mexican bank. The Agency has been unsuccessful in its attempts to confirm that balance since 1980.

Unliquidated obligations

18. As is pointed out in paragraph 15 of the Director General's report, the total of unliquidated obligations was \$505 293 lower than the total for the previous year. This amount is a net figure consisting in part of a decrease in unliquidated obligations in respect of the transfer of the Agency to its Permanent Headquarters and in part of an increase in unliquidated obligations for VIC operating costs. These unliquidated obligations rose to 55.7% of total obligations for the VIC. According to the Secretariat, this increase in VIC unliquidated liabilities resulted from the slow submission of bills by UNIDO. Some of this delay in billing may be attributable to the fact that negotiations took place between the Agency and UNIDO on this topic during the last few months of 1981.

Savings on the liquidation of obligations

19. The savings in 1981 on the liquidation of prior years' obligations totalled \$1 529 074, which is a significantly higher amount than in preceding years. An important factor contributing to these savings was the movement in the United States dollar/Austrian schilling exchange rate during the year. One result of this exchange rate movement was that in 1981 lower payments, in terms of dollars, were made to liquidate those obligations payable in schillings which had been established in prior years, when the schilling had a higher value in relation to the dollar.

20. In addition, certain obligations were liquidated at lower amounts than originally provided for in the accounts. This applies in particular to:

- VIC operating costs
- Transfer of the Agency to its Permanent Headquarters
- Common staff costs

21. With regard to VIC operating costs, reference is made to paragraph 23 of my report on the 1980 Accounts, where provisions amounting to \$234 000 in respect of claims not recognized by the Agency were mentioned. Questions regarding this subject were resolved during the year, resulting in additional savings.

22. For common staff costs, savings result because obligations are established for the total entitlements that staff members have under Staff Regulations and Rules (e.g. home leave travel and the removal of household effects), whereas in practice full entitlements are not always claimed.

23. High savings on the liquidation of outstanding obligations for the transfer to the Permanent Headquarters reflect the final settlement of long term open-end contracts for which the original obligations included provisions on which no claims materialized.

Personnel/payroll matters

24. A review of personnel/payroll matters gave rise to observations on the following subjects.

25. A recent CCAQ review, made at the request of the Agency, revealed that entitlements extended to Agency staff regarding home leave travel are more favourable in one respect than those generally extended to staff in the United Nations system. The Secretariat, in reply to my inquiry on this subject, stated that in future it will consider applying what is apparently the practice of most United Nations organizations.

26. A new computerized personnel system was implemented in the course of 1981. I observed that the provisions for the automatic detection of errors could be improved. The Secretariat endorsed the view that additional checks should be incorporated and informed me that action will be taken.

27. The costs of health insurance are shared between the Agency and staff members. Staff members' shares vary from 20% to 70%, depending on salary, and the Agency's share constitutes the amount necessary for making up the full premium. However, the Agency's overall share is not supposed to exceed 50% of the total premiums. I observed that data produced by a computer program instituted to control the latter condition could not be reconciled with similar data in the payroll system. Consequently, it could not be determined whether the condition was met or not. A similar situation was observed by the Office of Internal Audit and Management Services in 1977. The Secretariat informed me that, in spite of an amendment to the computer program made in 1977/78, it had recently found that errors were again occurring. A new computer program is therefore being developed and implemented as a matter of priority.

Computer Section

28. The Agency has the responsibility for the common computer services in the Vienna International Centre. During this year's audit a brief review was made of the procedures documentation developed by the Management Information Systems Unit within the Computer Section of the Agency.

29. The Computer Section has established operating procedures with the aim of assuring reliable and auditable operation of the data processing system. I noted, however, that the description of responsibilities is rather general and does not indicate responsibilities assigned to groups within the units of the Section. Furthermore, I identified a number of procedures which were not described and others which, although described, were not adequately formalized. Also, I recommended some strengthening of the procedures associated with users' data security.

30. The Director of the Division of Scientific and Technical Information informed me that appropriate steps will be taken.

Activities of the Agency's Laboratory in Seibersdorf

31. During the interim audit I took note of a recent report on the review of the Agency's Laboratory programme, prepared by a group of senior Agency

staff members under the chairmanship of Dr. Goldschmidt. In response to this report the Secretariat took immediate action to review the situation. This review disclosed that:

- the methods used to distribute Laboratory costs to the programmes were inadequate,
- The contributions made by other United Nations organizations and the fees being charged for various services were not based on adequate cost data.

32. In response to my inquiry, the Director of the Division of Budget and Finance informed me that steps had been taken to initiate increases in certain fees and increased contributions. Even though full recovery of costs may not be feasible, the necessity of providing management with adequate cost data for setting prices in full knowledge of the extent of any subsidies involved was fully recognized. I learned that the Director General has requested the Division of Budget and Finance to establish a simple cost ascertainment system for this purpose in consultation with the management of the Seibersdorf Laboratory.

International Nuclear Information System

33. In my report on the 1980 Accounts I mentioned follow-up action concerning the activities of the International Nuclear Information System (INIS). I have been informed that a draft of the participation arrangements has been submitted for consideration to the INIS participants. Since several Member States have suggested amendments which need further study, formalization of the participation arrangements has been delayed. A new draft will be presented to the INIS Liaison Officers at the annual meeting scheduled for May 1982.

34. A pricing policy was prepared and approved in July 1981. To the extent practicable starting in 1982 direct production costs will be fully recovered.

Multi-year programming and overprogramming within the Technical Assistance Fund

35. In my report on the 1979 Accounts I referred to the introduction of technical assistance programme obligations against future-year programmes, which reflected a change of policy following authorization by the Board of Governors to engage in multi-year projects. The magnitude and growth of multi-year programming are illustrated by the following figures:

	Cumulative future-year programme approvals as at 1 January	Unliquidated obligations in respect of future years as at year-end
	(in \$1 000)	(in \$1 000)
1979	3 316	1 066
1980	3 447	1 223
1981	3 060	1 734
1982	8 326	

Programme approvals such as mentioned above constitute restraints on future programmes, whereas unliquidated obligations in this context constitute restraints on future resources. Since delays in the implementation of technical assistance projects are inherent in this type of activity, the Agency has investigated other ways in which to accelerate the use of available resources. As a consequence, the Secretariat has advocated the introduction of a certain degree of deliberate overprogramming. After Board approval, programme commitments made for 1982 resulted in overprogramming to a limited extent.

36. In the light of the discussions on the introduction of overprogramming in the Board of Governors on 11 June 1981, I have reviewed the financial and accounting implications of multi-year programming and overprogramming activities. I have noted that so far the implementation has been conservative and prudent. The 1982 programme provided for overprogramming of \$1 600 000, or 10% of the programme; however, the actual level had reached only 2.1% of the programmable resources by the end of 1981.

37. In my view the introduction of multi-year programming and overprogramming can be considered to be acceptable methods to accelerate implementation of the technical assistance programme provided that at any time at which obligations are incurred the funds available are sufficient to discharge the Technical Assistance Fund's obligations. In addition, provision should be made to ensure that funds are available for the following:

- project elements for which no obligations have yet been incurred but which are inseparably linked to obligations which have already been entered into (for example, when equipment has already been ordered but no definite arrangements have been made with experts);
- projects on which so much has been spent for preparation that abandonment would mean significant loss (for example, when a preparatory mission has been conducted and/or preliminary research completed).

38. In my view, if multi-year programming and overprogramming continue to grow, controls will be needed to plan and monitor the cash flow in order to safeguard the liquidity of the Technical Assistance Fund.

39. In order to formalize such controls, appropriate action by the Board of Governors would be worth considering.

40. At present, the authority of the Agency to commit funds to the technical assistance programme is provided by the annual general Conference resolution which allocates a specific amount, consisting of targeted contributions and income expected from other sources. This resolution makes no reference to multi-year programming or overprogramming.

41. The Board of Governors may wish to consider a resolution which would:

- establish the indicative planning base for the technical assistance programme and, in addition,
- authorize execution of the programme from the available resources with due consideration to the liquidity of the Technical Assistance Fund and the efficient use of its resources.

Audit of income in Special Accounts

42. As part of the audit of income in Special Accounts, confirmations regarding donations were requested from donor countries in the more complex cases. The requested confirmations have been received and a reconciliation of these confirmations with the relevant accounts has been carried out.

Italian income tax

43. Statement XVII shows as an account receivable advances of \$85 186 made to staff members of Italian nationality at the International Centre for Theoretical Physics, Trieste, to enable them to pay Italian income tax. This amount represents money claimed from the Government of the Italian Republic in an amount of \$30 268 and money advanced to staff members and to be claimed in 1982 in an amount of \$54 918.

44. I have learned that, in the course of negotiations early in 1982, the Italian Government disavowed the validity of the claim.

United Nations Development Programme

45. I have transmitted certified Statements and Schedules together with an audit report on the Agency's participation in the United Nations Development Programme and the cooperation in the United Nations Interim Fund for Science and Technology for Development to the Administrator of UNDP. A copy of the report has been submitted to the Director General.

Commissary

46. In conformity with the relevant directives, I have submitted to the Director General an audit report and certified Statements in respect of the VIC Commissary, a common service for which the Agency has management responsibility.

Acknowledgement

47. I wish to record my appreciation for the willing cooperation and assistance extended by the Director General, his Officers and members of their staff.

(signed) H. PESCHAR
External Auditor

Vienna, 24 March 1982

P A R T I I I

REPORT BY THE DIRECTOR GENERAL ON THE ACCOUNTS
FOR 1981

1. I present herewith the Agency's accounts for the year ended 31 December 1981, comprising Statements I to XVIII and Schedules A to J, for which summary comments on and explanations of the more important items are given below.

I. ADMINISTRATIVE FUND

A. Regular Budget (Statements, I.A, and I.C.)

2. Financial results in respect of the 1981 Regular Budget are reported in Statement I.A. Total appropriations amounted to \$88 677 000 [1], of which \$81 669 000 (Statement I.C) was to be financed from contributions made by Member States on the basis of the 1981 scale of assessment, \$3 063 000 (Schedule F) from income from Work for Others and \$3 945 000 (Schedule F) from other miscellaneous income.

3. As may be seen from Statement I.A, total obligations incurred during 1981 amount to \$74 973 600, which resulted in an unobligated balance of \$13 703 400. The General Conference authorized the Director General to make transfers among the appropriation Sections, with the prior approval of the Board. With regard to appropriation Section 7, "Executive Management and Administration", a transfer of \$13 192 was made under the Board's authority to make further transfers to one or more of the appropriation Sections but not exceeding \$50 000 to any one Section. All of these transfers are shown in the column in Statement I.A. headed "Authorized transfers and funds available".

4. The General Conference also authorized the Director General to make additional transfers provided that the expenditures were entirely financed from income [2]. The use of this authority is shown in Statement I.A in the column headed "Additional transfers".

5. The unobligated balance under Section 2, "Technical Operations", relates to an underestimate of the impact of currency fluctuations at the time the Board was requested to authorize the Director General to make transfers between appropriation Sections. The unobligated balance under Section 5, "Safeguards", relates largely to delayed recruitment of staff, inspection travel, scientific and technical contracts, and data processing and laboratory services. The unobligated balance under Section 8, "General Services", relates to the operating costs of the Vienna International Centre (VIC).

6. Because of anticipated delays in the acceptance of some items of equipment for the Agency's Permanent Headquarters, the Board of Governors authorized, as an exception, the carry-forward of any unused balances remaining at the end of 1981 with regard to initial VIC investments until such time as the obligations can be liquidated. Financial results in respect of this authority are reported in Statements I.C and I.E.

7. Statement I.E contains previously unobligated expenditures amounting to \$229 698, which were charged in 1981 to unused appropriations available under "Transfer of the Agency to its Permanent Headquarters". The payment in question covers reimbursements to UNIDO for 50% of the cost of the initial investment in low-voltage equipment and furniture installed in a conference room.

8. At an early stage of discussion between the Agency and UNIDO on the use of conference facilities, the Agency's position was that, in view of the expected decrease in the number of its meetings to be convened in Vienna, the sharing of a conference room with UNIDO would not be necessary. Experience

[1] Resolution GC(XXIV)/RES/373, para.1.

[2] Resolution GC(XXIV)/RES/373, para.3(a).

during the first years of occupancy has shown that this expectation was unrealistic. In fact, the Agency has used the conference room in question about as frequently as UNIDO. Therefore, a cost-sharing ratio of 50% for each organization has been found acceptable.

9. The Secretariat interpreted the Board's decision mentioned in paragraph 6 to imply that no new acquisitions were allowed under the carry-forward authorization. However, the expenditure in this case does not represent additional purchases but rather refers to a changed cost-sharing ratio. Consequently, the Secretariat does not consider the treatment of this cost allocation to be contrary to the intentions underlying the relevant Board decision.

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

10. The amounts reported by major categories in Statement I.B are largely self-explanatory. However, in order to highlight some of the significant trends which developed during 1981, special comments are provided below.

1. Cash in hand and at banks

11. As of 31 December 1981, total cash in hand and at banks amounted to \$25 567 985, an increase of \$ 8 927 884 compared with the balance at the end of 1980. This amount included \$17 239 613 (Statement I.D) representing prior years' cash surpluses to be surrendered to Member States.

2. Contributions receivable from Member States

12. Total assessed contributions for 1981 amounted to \$81 669 000 (Statement I.C). Payments of 1981 assessments in 1981 amounted to \$67 981 315 or 83% of the total (Schedule B.1).

13. At the end of 1981 outstanding contributions amounted to \$14 687 125, as compared with \$4 467 280 at the end of 1980; however, the balance outstanding at the end of February 1982 had been reduced to \$7 966 373. Continued delays in the payment of assessed contributions will seriously affect the liquidity of the Agency when cash surpluses from prior years are no longer available. The details of unpaid assessments, shown by years, are given in Schedule B.2. Of the total contributions receivable as at 31 December 1981, \$999 440 pertained to 1980 and prior years and \$13 687 685 represented the unpaid balance of the 1981 assessment.

3. Accounts receivable and other debit balances

14. Receivables from the United Nations, specialized agencies and other international organizations as well as from Member States at the end of 1980 were abnormally high owing to delays in requesting payments. The delays in respect of international organizations are no longer being experienced and these receivables have consequently decreased from \$2 414 783 on 31 December 1980 to \$1 484 522 at the end of 1981. The further increase, from \$2 082 343 to \$2 737 984, in receivables due from Member States represents in substantial part an increase in the value added tax reimbursable by the Austrian Government.

4. Unliquidated obligations

15. Total unliquidated obligations at the end of 1981 amounted to \$7 353 868, compared with \$7 859 161 at the end of 1980. The decrease is principally due to a gradual liquidation of the unliquidated obligations associated with the Agency's transfer to its Permanent Headquarters (Statement I.E).

5. Contributions received in advance from Member States

16. Member States' Regular Budget contributions received during 1981 for the following year amounted to \$611 033, as compared to \$41 141 in 1980. This increase was due to the early payment by a major contributor of its 1982 assessment.

6. Cash surpluses

17. The provisional cash surplus brought forward from 1980 amounted to \$8 471 354, as shown in Statement I.D. During 1981, receipts of prior years' assessed contributions amounted to \$3 467 839 and savings on obligations brought forward from 1979 and 1980 amounted to \$996 758, increasing the cash surplus for 1980 to \$12 935 951. This final cash surplus is available for offsetting against amounts due from eligible Member States (see Schedule B.3).

18. As at 31 December 1981, a balance of \$2 690 remains undistributed, representing the shares of cash surpluses for the years 1959-1968 retained for distribution to Member States which have not yet paid their assessed contributions for the budget years involved [3]. The final cash surplus for the year 1979, in the amount of \$4 300 972, is available for offsetting against amounts due from eligible Member States on 1 January 1982 [3].

7. Undistributed budgetary surpluses

19. Undistributed budgetary surpluses as at 31 December 1981 amounted to \$18 710 240, consisting of arrears of contributions receivable from Member States for 1959-1980 in the amount of \$999 440 and a provisional budgetary surplus of \$17 710 800 for 1981. More detail of this provisional budgetary surplus for 1981 is set forth in Statement I.C.

II. WORKING CAPITAL FUND

(Statement II)

20. In September 1980, the General Conference decided to retain the level of the Working Capital Fund at \$2 000 000 in 1981 [4]. Changes in the Members' base rate of assessment in 1981 resulted in minor adjustments in the advances of Member States to the Fund. At the end of the year an amount of \$6 000 was outstanding, as shown in Schedule D.

III. TECHNICAL ASSISTANCE FUND

(Statements III.A and III.B)

21. In 1981, the General Fund and Operating Fund II were combined in the accounts as the 'Technical Assistance Fund' [5]. Statements III.A and III.B incorporate the relevant financial data regarding the technical assistance programme carried out under the Fund.

22. The General Conference decided that the 1981 target for voluntary contributions to the Technical Assistance Fund should be \$13 000 000 [6]. This compares with a target figure of \$10 500 000 for 1980. Of the target amount, \$11 772 823 was actually pledged for 1981. In addition, in the course of the year \$84 530 in pledges for prior years were received.

23. The countries benefiting from the technical assistance programme are also assessed for a part of the programme costs. A total amount of \$390 684 in respect of these assessments was received in 1981.

24. Interest income (\$904 698) was substantially higher than in the previous year (\$349 944). The increase is attributable both to somewhat higher interest rates and to an increase in the amount of funds available for investment. The exchange loss of \$417 374 was primarily a consequence of the strengthening of the United States dollar vis-a-vis most other currencies during the year; amounts held in currencies other than the dollar lost some of their value when translated into dollars for reporting purposes (Statement III.A).

[3] As per Financial Regulation 7.02.

[4] Resolution GC(XXIV)/RES/375.

[5] Document GC(XXIV)/630, para. 6.

[6] Resolution GC(XXIV)RES/374.

25. Of the \$11 772 823 pledged to the Technical Assistance Fund for 1981, a total of \$8 192 700 (69.6%) was received by 31 December 1981, leaving an unpaid balance of \$ 3 580 123 at the end of 1981. Of this balance, \$3 477 249 was paid in early 1982. By the end of 1981 voluntary contributions outstanding for 1980 and prior years had been reduced to \$11 361 (Schedule C).

26. Of the total assessed programme costs payable by benefiting Member States for 1980 and prior years, \$634 287 was still outstanding at the end of 1981. A new schedule, Schedule I, has been included to show the details of these amounts.

27. At the beginning of 1981, balances of \$5 927 030 and \$6 807 114 were carried forward from 1980 in the form of unobligated balances and unliquidated obligations respectively. These balances, together with voluntary contributions for 1981 and prior years and with miscellaneous income, provided a total of \$25 493 481 that was available for expenditure during the year.

28. Of the amount available, \$10 436 515 was expended in 1981 and \$9 553 137 represented year-end unliquidated obligations, leaving an unobligated balance of \$5 503 829 as at 31 December 1981 (Statement III.A). The unliquidated obligations include \$1 734 279 applicable to future years in respect of multi-year projects. The correspondingly modified unobligated balance falls short by an estimated \$63 000 of the amount required to implement all of the technical assistance projects approved by the Board of Governors. The comparable amount estimated in the 1980 Accounts was \$662 000. More details are given in 'The Agency's Technical Co-operation Activities in 1981'.

29. Unliquidated obligations as at 31 December 1980 and 31 December 1981, together with obligations and expenditures incurred in 1981, are given in detail in Statement III.B. This statement shows the technical assistance provided during 1981 together with other pertinent data.

30. The trend of annual income and expenditures, together with year-end unliquidated obligations and unobligated balances for the past five years, is shown below.

Year	Income	Expenditures	Year-end unliquidated obligations	Year-end unobligated balances
1977	5 888 140	4 977 908	3 627 088	3 985 969
1978	7 230 034	6 527 483	3 469 866	4 845 742
1979	8 805 027	7 123 920	5 269 668 ^{a/}	4 727 047
1980	10 551 089	7 813 660	6 807 114 ^{b/}	5 927 030
1981	12 759 337	10 436 515	9 553 137 ^{c/}	5 503 829

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

b/ Includes \$ 1 222 806 in respect of multi-year projects applicable to future years.

c/ Includes \$ 1 734 279 in respect of multi-year projects applicable to future years.

31. The additional amounts contributed in 1981 over and above the amount which Member States contributed voluntarily to the Technical Assistance Fund amounted to \$2 967 374. From these contributions and others received in prior years, expenditures totalling \$1 946 270 were made, and the year-end unobligated balances amounted to \$2 674 325. The financial data regarding these contributions are shown in Statements VIII.B, IX.B, X.B, XI.B, XII.B, XIII.B, and XIV. In addition, support was provided by the Swedish International Development Authority (Statement VII.B).

IV. UNITED NATIONS DEVELOPMENT PROGRAMME

(Statements IV.A through IV.C and Statement V)

32. Statements IV.A, IV.B and IV.C are presented in accordance with accounting requirements established by UNDP. Since UNDP limits cash drawings to the cash needed for approximately a six-week period, the cash balance at the end of the year is not intended to cover fully the unliquidated obligations at the end of the year. While these obligations relate to goods and services provided for in project budgets for 1981, a significant portion of these goods and services will not be delivered within the prescribed six-week period. Accordingly, the year-end balance of the fund is a negative figure of \$1 821 368, which will be covered by subsequent cash drawings from UNDP.

33. Statements IV.A and B show that the expenditures under the UNDP programme during 1981 totalled \$6 060 715, consisting of \$5 068 271 for projects and \$992 444 for programme support costs. Statement IV.C shows that the Agency was the executing agency for projects in 23 countries and for two regional and one interregional project.

34. The Agency received from UNDP total programme support costs of \$992 444, made up as follows: 14% of 1981 project expenditures (\$686 479), plus 3.5% in Government cash counterpart contributions (\$5 774), plus a \$300 000 flexibility adjustment, plus programme support costs of \$191 relating to miscellaneous charges debited to UNDP.

35. During the year the Agency entered into a project agreement with the United Nations Interim Fund for Science and Technology for Development (IFSTD), established by the General Assembly to strengthen the scientific and technological capacities of the developing countries and to promote greater international co-operation in the field of science and technology for development. IFSTD is administered by UNDP under its financial rules, regulations, policies and procedures. The project agreement provides for the International Centre for Theoretical Physics (ICTP) to conduct two training courses - one in Bangladesh and the other in Ghana. IFSTD input to these two courses is expected eventually to amount to \$370 000. Statement V, also presented in accordance with accounting requirements established by UNDP, shows that the expenditures totalled \$118 000 at 31 December 1981.

V. SPECIAL AND OPERATIONAL FACILITY ACCOUNTS

Statements VI-XVIII

36. The statements relating to special accounts (Statements VI-XIV) are largely self-explanatory, so that no comments are required.

37. Statements XV and XVI, dealing with the International Plutonium Storage study and the International Spent Fuel Management study respectively, are new. These studies were financed from special voluntary contributions made by a group of Member States pending their inclusion in the 1982 Regular Budget. A listing of these contributions is given in Schedule H.

38. Operating Fund I has been discontinued as a separate entity and the activities of the two operational facilities involved, the International Centre for Theoretical Physics (Trieste Centre) and the International Laboratory of Marine Radioactivity (Monaco Laboratory), are shown in Statements XVII and XVIII.

39. The accounts of these two facilities are presented in a different format, which conforms to the ones used for the Agency's special accounts. Consequently, data in Statements XVII and XVIII for 1981 are not comparable with those published for the two facilities for 1980. However, comparative figures for some of the more significant elements of the financial data are given below.

40. Contributions for the Trieste Centre for 1981 amounted to \$3 247 482, including \$852 669 from the Regular Budget (Schedule H). The corresponding amount for 1980 was \$2 448 186. Obligations incurred for 1981 were \$2 822 936, as compared with \$2 313 182 for the year before. The unobligated balance increased during the year, from \$470 290 at the beginning of the year to \$1 011 902 at the end. The cash deficit of \$1 869 049 shown in Schedule A was entirely covered by payments received during the first two months of 1982. However, a loss on exchange amounting to \$662 432 was recorded upon the receipt of these payments. This amount will be reflected in the 1982 accounts although the loss relates to contributions receivable recorded in 1978 and subsequent years.

41. Contributions for the Monaco Laboratory for 1981 amounted to \$1 145 435, including \$989 326 from the Regular Budget (Schedule H). The corresponding amount for 1980 was \$1 018 625. Obligations incurred for 1981 were \$1 082 915, as compared with \$1 025 890 for 1980. The balance of \$70 145 at the end of 1981 represents a contribution from the Federal Republic of Germany that is earmarked for the purchase of specific equipment.

VI. OTHER FINANCIAL DATA

Regular Budget appropriations and cash surpluses (Schedule B.3 and E)

42. As indicated in Statement I.D, there is a cash surplus of \$12 935 951 available for distribution; the share of each Member State in that surplus is shown in Schedule B.3.

43. Schedule E shows historical trends in annual appropriations, obligations, expenditures, unliquidated obligations and unobligated balances. This schedule shows the unobligated balance in the Administrative Fund at the end of 1981 compared with the experience of earlier years. The significant increase in the unobligated balance as a percentage of annual appropriations in 1981 is attributable primarily to the strengthening of the United States dollar vis-a-vis other currencies. As a result of exchange rate movements, expenditures expressed in currencies other than the dollar were reduced when translated into dollar terms.

Miscellaneous income (Schedule F)

44. Miscellaneous income was estimated at \$7 008 000. Actual income amounted to \$10 712 782, or an excess of \$3 704 782, as shown in detail in Schedule F. The major items of income in excess of the budget estimates related to sale of surplus property and to investment and interest income. Underruns in respect of other items of income are primarily due to the fluctuation of currency exchange rates. For instance, sales of publications billed in Austrian schillings and the cost of work for others involving schilling expenditures both fell short of the estimated figures largely because the original budget amounts were expressed in dollars and there were subsequent exchange rate movements.

Resources made available to the Agency by Member States during 1981 including contributions in cash and in kind (Schedule G)

45. In order to indicate the approximate value of all resources made available by Member States to the Agency during 1981, Schedule G has been included to show contributions not only in cash but also in kind (in the form of Type II fellowships, equipment and supplies, support for meetings and training courses, and cost-free experts). This schedule is for information only; services and other gifts in kind are not recorded in the Agency's accounts because funds are neither received nor disbursed by the Agency. The total figure for each Member State represents only an estimate.

Total resources available during 1981 (Schedule J)

46. Schedule J shows, on a consolidated basis, the assets and liabilities as at 31 December 1981 and the income and obligations for the year 1981 for all the Agency funds shown in Statements I to XVIII. This schedule, however, is published for information only.

47. Significant accounting policies of the Agency are described in Part VII of the Agency's accounts.

(Signed) HANS BLIX
Director General

P A R T I V

STATEMENTS

ADMINISTRATIVE FUND
 BUDGET APPROPRIATIONS, TRANSFERS, OBLIGATIONS AND EXPENDITURES
 BY SECTIONS OF THE BUDGET FOR THE YEAR ENDED 31 DECEMBER 1981

Appropriation Section	Appropriations <u>a/</u>	Authorized transfers and funds available <u>b/</u>	Additional transfer <u>c/</u>	Revised appropriations	Total obligations	Expenditures	Unliquidated obligations	Unobligated balance of appropriations
1. Technical assistance and training	4 021 000	(556 000)	-	3 465 000	3 422 910	3 418 356	4 554	42 090
2. Technical operations	15 228 000	(538 000)	-	14 690 000	13 829 757	13 171 879	657 878	860 243
3. Research and isotopes	13 279 000	(1 729 000)	-	11 550 000	11 512 817	10 557 081	955 736	37 183
4. Operational facilities	1 937 000	(32 000)	-	1 905 000	1 841 995	1 641 488	200 507	63 005
5. Safeguards	25 003 000	(3 653 000)	-	21 350 000	19 861 735	19 265 708	596 027	1 488 265
6. Policy-making organs	2 683 000	178 808	-	2 861 808	2 737 872	2 703 297	34 575	123 936
7. Executive management and administration	10 110 000	(1 276 808)	-	8 833 192	8 833 192	7 932 640	900 552	-
8. General services	13 353 000	(2 623 000)	-	10 730 000	9 940 516	6 515 947	3 424 569	789 484
9. Cost of work for others	3 063 000	(328 000)	257 806	2 992 806	2 992 806	2 992 806	-	-
Funds in excess of requirements	-	10 557 000	(257 806)	10 299 194	-	-	-	10 299 194
TOTAL	88 677 000	-	-	88 677 000	74 973 600	68 199 202	6 774 398	13 703 400

a/ GC(XXIV)/RES/373, para.1.

b/ GC(XXIV)/RES/373, para.3(b) approved by the Board of Governors in September 1981.

c/ GC(XXIV)/RES/373, para.3(a).

(signed) ARTHUR SCHOENHAUT
 Director, Division of Budget and Finance

(signed) HANS BLIX
 Director General

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

(signed) H. PESCHAR
 External Auditor

ADMINISTRATIVE FUND

ASSETS, LIABILITIES AND SURPLUSES AS AT 31 DECEMBER 1981

ASSETS	1981	1980	LIABILITIES AND SURPLUS	1981	1980
CASH IN HAND AND AT BANKS			UNLIQUIDATED OBLIGATIONS		
Cash in hand and travellers' cheques	86 254	89 591	Current year (Statement I.A)	6 774 398	6 121 535
Current accounts and deposit accounts at banks (Schedule A)	25 481 731	16 550 510	Prior years	441 827	1 236 891
	<hr/>	<hr/>	Transfer of the Agency to its permanent headquarters (Statement I.E.)	137 643	500 735
	25 567 985	16 640 101		<hr/>	<hr/>
			CONTRIBUTIONS RECEIVED IN ADVANCE FROM MEMBER STATES	7 353 868	7 859 161
CONTRIBUTIONS RECEIVABLE FROM MEMBER STATES (Schedules B.1 and B.2)				<hr/>	<hr/>
1959-1972 Budgets	120 646	123 685	ACCOUNTS PAYABLE AND OTHER CREDIT BALANCES	611 033	41 141
1973 Budget	23 478	23 478	Staff accounts	115 364	48 106
1974 Budget	33 656	35 058	United Nations, specialized agencies and other international organizations	765 997	737 052
1975 Budget	20 216	25 270	Member States	109 849	218 351
1976 Budget	26 970	33 198	Suppliers and contractors	230 507	44 287
1977 Budget	39 202	46 287	Deferred revenue from publications	465 649	490 969
1978 Budget	49 709	687 626	Other accounts	106 765	116 836
1979 Budget	277 401	1 243 640		<hr/>	<hr/>
1980 Budget	408 162	2 249 038		1 794 131	1 655 601
	<hr/>	<hr/>		<hr/>	<hr/>
	999 440	4 467 280	CASH SURPLUSES (Statement I.D)		
1981 Budget	13 687 685	-	1959-1968	2 690	2 765
	<hr/>	<hr/>	1979	4 300 972	4 300 972
	14 687 125	4 467 280	1980	12 935 951	-
				<hr/>	<hr/>
ACCOUNTS RECEIVABLE AND OTHER DEBIT BALANCES			UNDISTRIBUTED BUDGETARY SURPLUSES	17 239 613	4 303 737
Staff accounts	461 773	507 540	Arrears of contributions receivable from Member States, 1959-1980 Budgets	999 440	2 218 242
United Nations, specialized agencies and other international organizations	1 484 522	2 414 783	Provisional budgetary surplus, current year (Statement I.C)	17 710 800	10 720 392
Member States	2 737 984	2 082 343		<hr/>	<hr/>
Suppliers and contractors	183 497	195 258		18 710 240	12 938 634
Publications invoices outstanding	465 649	490 969		<hr/>	<hr/>
Other accounts	120 350	-		45 708 885	26 798 274
	<hr/>	<hr/>		<hr/>	<hr/>
	5 453 775	5 690 893	TOTAL LIABILITIES AND SURPLUSES	45 708 885	26 798 274
	<hr/>	<hr/>		<hr/>	<hr/>
TOTAL ASSETS	45 708 885	26 798 274			

(signed) ARTHUR SCHOENHAUT
Director, Division of Budget and Finance

(signed) HANS BLIX
Director General

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

(signed) H. PESCHAR
External Auditor

ADMINISTRATIVE FUND

INCOME AND OBLIGATIONS INCURRED FOR THE YEAR ENDED 31 DECEMBER 1981

	<u>1981</u>	<u>1980</u>
INCOME		
Contributions assessed on Member States (Schedule B.1)	81 669 000	74 920 000
Contributions outstanding	13 687 685	2 249 038
Contributions paid	67 981 315	72 670 962
Miscellaneous income (Schedule F)	10 712 782	9 965 915
Transfer from 1978 cash surplus	-	469 422 ^{a/}
Transfer from 1979 for use in 1980	-	530 578 ^{b/}
Unused appropriations on transfer to permanent headquarters (Statement I.E)	302 618	312 310
Total income	<u>78 996 715</u>	<u>83 949 187</u>
OBLIGATIONS INCURRED (Statement I.A)		
Expenditures	68 199 202	69 356 298
Unliquidated obligations	6 774 398	6 121 535
Total obligations incurred	<u>74 973 600</u>	<u>75 477 833</u>
PROVISIONAL CASH SURPLUS	4 023 115	8 471 354
Contributions receivable from Member States, current year	13 687 685	2 249 038
PROVISIONAL BUDGETARY SURPLUS	<u>17 710 800</u>	<u>10 720 392</u>
Provisional budgetary surplus due to:		
Unobligated balance as at 31 December 1981 (Statement I.A)	13 703 400	5 165 167
Unused appropriations on transfer to permanent headquarters (Statement I.E)	302 618	312 310
Excess of miscellaneous income over budget (Schedule F)	3 704 782	5 242 915
PROVISIONAL BUDGETARY SURPLUS	<u>17 710 800</u>	<u>10 720 392</u>

^{a/} Resolution GC(XXIII)/RES/365, para 2(c)

^{b/} Resolution GC(XXIII)/RES/365, para 2(d) and 3 (\$ 500 000 and \$ 30 578 respectively)

(signed) ARTHUR SCHOENHAUT
Director, Division of Budget and Finance

(signed) HANS BLIX
Director General

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

(signed) H. PESCHAR
External Auditor

ADMINISTRATIVE FUND

ACCOUNTS OF SURPLUSES IN HAND AS AT 31 DECEMBER 1981

	<u>1981</u>	<u>1980</u>
Shares retained of Member States which have not paid their assessed contributions towards the 1959-1968 Budget	2 690	2 765
1979 Final cash surplus available for surrender in 1982	4 300 972	4 300 972
1980 Final cash surplus		
Provisional cash surplus brought forward from 1980	8 471 354	
Arrears of prior years' contributions received during the year 1981	3 467 839	
Savings on obligations brought forward from 1979 and 1980	<u>996 758</u>	
Final cash surplus available for surrender in 1983 (See Schedule B.3)	<u>12 935 951</u>	
TOTAL SURPLUSES IN HAND	<u><u>17 239 613</u></u>	<u><u>4 303 737</u></u>

(signed) ARTHUR SCHOENHAUT
Director, Division of Budget and Finance

(signed) HANS BLIX
Director General

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

(signed) H. PESCHAR
External Auditor

A D M I N I S T R A T I V E F U N D
 TRANSFER OF THE AGENCY TO ITS PERMANENT HEADQUARTERS
 SUMMARY STATEMENT

Status of funds as at 31 December 1981

Unliquidated obligations brought forward		1 344 966
Expenditures during the year	904 705	
Unliquidated obligations at year end	137 643	1 042 348
	<hr/>	<hr/>
Unused appropriations transferred to income		302 618
		<hr/> <hr/>

OBLIGATIONS AND EXPENDITURES DURING 1981

Obligations:

Brought forward from 1980		1 344 966
Savings against prior years's obligations	532 316	
Less expenditures against unused appropriations	229 698	302 618
	<hr/>	<hr/>
		1 042 348

Expenditures during the year:

Against obligations brought forward	675 007	
Against unused appropriations	229 698	904 705
	<hr/>	<hr/>
Unliquidated obligations at year end		137 643
		<hr/> <hr/>

(signed) ARTHUR SCHOENHAUT
 Director, Division of Budget and Finance

(signed) HANS BLIX
 Director General

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

(signed) H. PESCHAR
 External Auditor

WORKING CAPITAL FUND
ASSETS AND LIABILITIES AS AT 31 DECEMBER 1981

ASSETS

Cash in banks (Schedule A)	1 994 000
Advances receivable from Member States (Schedule D)	6 000
	2 000 000
	2 000 000

LIABILITIES

Principal of the Fund as fixed by the General Conference at its twenty-fourth regular session	2 000 000
	2 000 000

(signed) ARTHUR SCHOENHAUT
Director, Division of Budget and Finance

(signed) HANS BLIX
Director General

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

(signed) H. PESCHAR
External Auditor

TECHNICAL ASSISTANCE FUND

Status of funds as at 31 December 1981

	1981	1980
Unobligated balance as at 1 January	5 927 030	4 727 047
Unliquidated obligations brought forward	6 807 114	5 269 668
Voluntary contributions:		
Pledged for the current year	11 772 823	9 975 964
Pledged in the current year towards prior years' programmes	84 530	2 825
Miscellaneous income:		
Assessed programme costs	390 684	399 711
Interest income	904 698	349 944
Other income	23 976	16 145
Exchange losses	(417 374)	(193 500)
Available for expenditures during the year	25 493 481	20 547 804
Expenditures during the year	10 436 515	7 813 660
Unliquidated obligations at year end	9 553 137	6 807 114
	19 989 652	14 620 774
Unobligated balance at year end	5 503 829	5 927 030
Represented by:		
Cash at banks (Schedule A)	10 861 552	9 726 599
Government letters of credit convertible on demand	-	1 125 000
Voluntary contributions receivable	3 591 484	175 279
Assessed programme costs receivable	634 287	492 455
Due from other funds	-	1 588 635
Other accounts receivable and sundry debit balances	909 902	1 205 851
	15 997 225	14 313 819
Accounts payable and sundry credit balances	940 259	1 579 675
Reserve for unliquidated obligations at year end	9 553 137	6 807 114
	10 493 396	8 386 789
TOTAL	5 503 829	5 927 030

(signed) ARTHUR SCHOENHAUT
Director, Division of Budget and Finance

(signed) HANS BLIX
Director General

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

(signed) H. PESCHAR
External Auditor

TECHNICAL ASSISTANCE FUND

SUMMARY OF OBLIGATIONS AND EXPENDITURES DURING 1981 AND UNLIQUIDATED OBLIGATIONS
AS AT 31 DECEMBER 1981

Recipients	Unliquidated obligations brought forward from 1980			Net new obligations in 1981			Net expenditures in 1981			Unliquidated obligations as at 31 December 1981		
	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total
Afghanistan	23 722	5 221	28 943	(6 234)	180 530	174 296	3 282	35 430	38 712	14 206	150 321	164 527
Albania	-	15 726	15 726	20 300	72 533	92 833	2 574	23 634	26 208	17 726	64 625	82 351
Algeria	-	91 427	91 427	9 800	47 473	57 273	7 455	28 810	36 265	2 345	110 090	112 435
Argentina	-	11 117	11 117	(1 813)	66 904	65 091	(1 813)	44 664	42 851	-	33 357	33 357
Bangladesh	21 470	7 300	28 770	91 763	131 441	223 204	43 234	42 653	85 887	69 999	96 088	166 087
Bolivia	-	92 829	92 829	4 550	192 337	196 887	2 962	113 481	116 443	1 588	171 685	173 273
Brazil	4 870	16 765	21 635	21 232	128 481	149 713	6 839	114 926	121 765	19 263	30 320	49 583
Bulgaria	56 002	87 726	143 728	26 872	122 168	149 040	43 783	107 353	151 136	39 091	102 541	141 632
Burma	-	12 140	12 140	484	226 499	226 983	484	139 121	139 605	-	99 518	99 518
Chile	21 635	71 895	93 530	23 102	189 973	213 075	35 355	155 910	191 265	9 382	105 958	115 340
Colombia	19 944	-	19 944	25 529	188 052	213 581	20 536	170 973	191 509	24 937	17 079	42 016
Costa Rica	-	535	535	-	73 993	73 993	-	18 249	18 249	-	56 279	56 279
Cuba	-	1 116 197	1 116 197	395	347 148	347 543	395	578 501	578 896	-	884 844	884 844
Cyprus	2 520	43 475	45 995	402	24 619	25 021	2 922	62 843	65 765	-	5 251	5 251
Czechoslovakia	124 464	330	124 794	(14 065)	662 391	648 326	33 375	653	34 028	77 024	662 068	739 092
Democratic People's Rep. of Korea	-	59 056	59 056	16 100	334 380	350 480	-	175 320	175 320	16 100	218 116	234 216
Dominican Republic	-	1 580	1 580	3 890	4 800	8 690	-	-	-	3 890	6 380	10 270
Ecuador	-	5 428	5 428	2 077	1 015 005	1 017 082	1 963	122 067	124 030	114	898 366	898 480
Egypt	35 664	449 689	485 353	23 103	745 273	768 376	46 716	393 109	439 825	12 051	801 853	813 904
El Salvador	-	11 400	11 400	-	54 273	54 273	-	55 816	55 816	-	9 857	9 857
Ethiopia	3 577	-	3 577	72 172	-	72 172	24 047	-	24 047	51 702	-	51 702
Ghana	50 707	126 486	177 193	71 269	(48 327)	22 942	52 476	67 082	119 558	69 500	11 077	80 577
Greece	12 399	21 439	33 838	39 446	267 302	306 748	16 927	140 899	157 826	34 918	147 842	182 760
Guatemala	460	-	460	(237)	12 504	12 267	34	11 346	11 380	189	1 158	1 347
Hong Kong (through the United Kingdom of Great Britain and Northern Ireland)	4 204	-	4 204	(249)	-	(249)	3 448	-	3 448	507	-	507
Hungary	84 176	689 600	773 776	101 113	6 848	107 961	85 513	327 322	412 835	99 776	369 126	468 902
Iceland	21 080	712	21 792	14 735	11 227	25 962	15 433	6 495	21 928	20 382	5 444	25 826
India	30 789	20 590	51 379	(1 643)	2 909	1 266	21 523	3 076	24 599	7 623	20 423	28 046
Indonesia	17 545	46 655	64 200	52 685	92 236	144 921	27 747	103 737	131 484	42 483	35 154	77 637
Iran	3 250	-	3 250	(3 250)	10 887	7 637	-	7 009	7 009	-	3 878	3 878
Iraq	20 573	-	20 573	2 713	36 778	39 491	18 105	18 011	36 116	5 181	18 767	23 948
Israel	170	54 877	55 047	1 407	7 389	8 796	701	53 020	53 721	876	9 246	10 122
Ivory Coast	-	9 902	9 902	-	65 956	65 956	-	69 916	69 916	-	5 942	5 942
Jamaica	-	-	-	-	46 845	46 845	-	11 214	11 214	-	35 631	35 631
Jordan	6 564	93 005	99 569	(300)	401	101	4 680	84 277	88 957	1 584	9 129	10 713
Kenya	28 183	22 912	51 095	52 685	110 514	163 199	45 336	115 344	160 680	35 532	18 082	53 614
Korea, Republic of	20 119	9 922	30 041	64 229	125 735	189 964	21 643	112 571	134 214	62 705	23 086	85 791
Libyan Arab Jamahiriya	409	838	1 247	13 249	10 636	23 885	(302)	11 474	11 172	13 960	-	13 960
Madagascar	-	29 828	29 828	15 750	47 763	63 513	9 087	66 090	75 177	6 663	11 501	18 164
Malaysia	16 316	49 001	65 317	48 383	241 946	290 329	26 268	139 059	165 327	38 431	151 888	190 319
Mali	1 650	16 900	18 550	34 261	77 657	111 918	11 919	66 255	78 174	23 992	28 302	52 294
Mauritius	-	3 014	3 014	-	12 211	12 211	-	13 526	13 526	-	1 699	1 699
Mexico	68	12 823	12 891	(61)	148 185	148 124	7	95 943	95 950	-	65 065	65 065
Mongolia	-	20 032	20 032	-	90 594	90 594	-	22 526	22 526	-	88 100	88 100

Morocco	1 137	35 109	36 246	13 179	205 834	219 013	1 989	212 957	214 946	12 327	27 986	40 313
Niger	-	2 814	2 814	12 384	52 293	64 677	2 763	38 928	41 691	9 621	16 179	25 800
Nigeria	2 352	56 300	58 652	60 986	24 149	85 135	16 520	80 449	96 969	46 818	-	46 818
Pakistan	43 123	247 154	290 277	91 666	102 776	194 442	61 207	177 683	238 890	73 582	172 247	245 829
Panama	-	7 180	7 180	-	33 597	33 597	-	31 068	31 068	-	9 709	9 709
Paraguay	10 748	7 238	17 986	11 843	4 224	16 067	12 154	11 462	23 616	10 437	-	10 437
Peru	426	143 913	144 339	3 542	191 815	195 357	3 968	226 409	230 377	-	109 319	109 319
Philippines	5 418	-	5 418	69 809	291 685	361 494	38 406	177 397	215 803	36 821	114 288	151 109
Poland	148 734	28 785	177 519	102 552	75 920	178 472	98 398	43 779	142 177	152 888	60 926	213 814
Portugal	1 694	-	1 694	34 855	49 332	84 187	22 518	12 504	35 022	14 031	36 828	50 859
Romania	-	86 188	86 188	4 250	196 607	200 857	-	237 527	237 527	4 250	45 268	49 518
Saudi Arabia	-	1 239	1 239	-	87	87	-	1 326	1 326	-	-	-
Senegal	-	11 969	11 969	15 337	70 409	85 746	3 877	53 218	57 095	11 460	29 160	40 620
Sierra Leone	11 212	-	11 212	14 900	62 027	76 927	13 742	48 177	61 919	12 370	13 850	26 220
Singapore	3 176	26 903	30 079	8 286	137 356	145 642	11 293	94 141	105 434	169	70 118	70 287
Spain	-	2 111	2 111	10 559	48 761	59 320	738	45 157	45 895	9 821	5 715	15 536
Sri Lanka	54 908	75 566	130 474	72 559	125 213	197 772	57 360	100 052	157 412	70 107	100 727	170 834
Sudan	23 455	22 410	45 865	40 303	157 354	197 657	34 135	146 708	180 843	29 623	33 056	62 679
Syrian Arab Rep.	-	678	678	12 347	440	12 787	5 350	1 118	6 468	6 997	-	6 997
Thailand	60 254	6 716	66 970	141 340	218 227	359 567	75 816	134 365	210 181	125 778	90 578	216 356
Tunisia	-	21 748	21 748	3 040	195 146	198 186	-	182 976	182 976	3 040	33 918	36 958
Turkey	78 496	67 671	146 167	48 536	245 292	293 828	51 613	240 805	292 418	75 419	72 158	147 577
Uganda	20 450	-	20 450	21 571	-	21 571	6 252	-	6 252	35 769	-	35 769
United Arab Emirates	-	145	145	-	4 174	4 174	-	4 319	4 319	-	-	-
United Republic of Cameroon	-	32 441	32 441	-	13 766	13 766	-	46 207	46 207	-	-	-
United Republic of Tanzania	75 685	11 212	86 897	31 913	194 673	226 586	59 893	139 940	199 833	47 705	65 945	113 650
Uruguay	92	14 904	14 996	5 394	149 455	154 849	3 558	75 695	79 253	1 928	88 664	90 592
Venezuela	4 991	34 292	39 283	9 734	173 358	183 092	13 258	136 973	150 231	1 467	70 677	72 144
Viet Nam	28 887	91 627	120 514	10 103	193 019	203 122	12 388	147 820	160 208	26 602	136 826	163 428
Yugoslavia	54 446	77 107	131 553	133 810	175 376	309 186	91 493	107 673	199 166	96 763	144 810	241 573
Zaire	10 400	26 853	37 253	11 463	75 828	87 291	5 924	81 559	87 483	15 939	21 122	37 061
Zambia	9 991	20 587	30 578	40 201	209 204	249 405	28 715	168 499	197 214	21 477	61 292	82 769
Sub-total	1 282 605	4 489 232	5 771 837	1 862 306	9 863 866	11 726 172	1 367 982	7 136 596	8 504 578	1 776 929	7 216 502	8 993 431
Regional Programmes												
Africa	3 876	-	3 876	(2 293)	-	(2 293)	1 583	-	1 583	-	-	-
Asia and the Pacific	-	1 903	1 903	19 056	26 365	45 421	19 056	26 701	45 757	-	1 567	1 567
Latin America	30 291	30 937	61 228	29 650	110 103	139 753	41 629	121 145	162 774	18 312	19 895	38 207
Interregional	795 922	163 968	959 890	817 674	428 488	1 246 162	1 216 831	469 289	1 686 120	396 765	123 167	519 932
Sub-total	830 089	196 808	1 026 897	864 087	564 956	1 429 043	1 279 099	617 135	1 896 234	415 077	144 629	559 706
Administrative expenses	-	8 380	8 380	2 861	24 462	27 323	2 861	32 842	35 703	-	-	-
GRAND TOTAL	2 112 694	4 694 420	6 807 114	2 729 254	10 453 284	13 182 538	2 649 942	7 786 573	10 436 515	2 192 006	7 361 131	9 553 137

(signed) ARTHUR SCHOENHAUT
Director, Division of Budget and Finance

(signed) HANS BLIX
Director General

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

(signed) H. PESCHAR
External Auditor

STATEMENT IV.A

UNITED NATIONS DEVELOPMENT PROGRAMME

Status of funds as at 31 December 1981

OPERATING FUND

Balance as at 1 January		(2 275 701)
Cash drawings from UNDP		5 055 000
Interoffice vouchers and other charges (net)		1 575 862
Miscellaneous income and exchange adjustments (net)		(114 449)
Miscellaneous items refunded to UNDP (net)		(1 365)
		<hr/>
		4 239 347
Expenditure during the year		
For projects	5 068 271	
For programme support costs (Schedule F)	992 444	6 060 715
	<hr/>	<hr/>
Balance at year end		(1 821 368)

REPRESENTED BY:

Cash (in hand and in transit)		4 300
Cash at banks (Schedule A)		140 481
Due from United Nations Interim Fund for Science and Technology for Development (Statement V.A)		151 668
Accounts receivable		158 207
		<hr/>
		454 656
Accounts payable	771 992	
1981 unliquidated obligations	1 504 032	2 276 024
	<hr/>	<hr/>
		(1 821 368)

(signed) ARTHUR SCHOENHAUT
Director, Division of Budget and Finance

(signed) HANS BLIX
Director General

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(signed) H. PESCHAR
External Auditor

UNITED NATIONS DEVELOPMENT PROGRAMME

Expenditure by source of funds for the year ended 31 December 1981

	Disbursements 1981	Unliquidated obligations as at 31 December 1981	Total expenditure 1981
<u>Source of funds</u>			
Country Indicative Planning Figures	2 514 808	1 329 964	3 844 772
Regional Indicative Planning Figures	1 011 952	29 667	1 041 619
Interregional Indicative Planning Figures	-	-	-
Global Indicative Planning Figures	-	-	-
	<hr/>	<hr/>	<hr/>
	3 526 760	1 359 631	4 886 391
Programme Reserve	17 030	-	17 030
Special Measures Fund for Least Developed Countries	-	-	-
Special Industrial Services	-	-	-
Government cash counterpart contribution	20 449	144 401	164 850
	<hr/>	<hr/>	<hr/>
Total	3 564 239	1 504 032	5 068 271
<u>Programme support costs</u>			
Indicative Planning Figures, Cost-Sharing, Programme Reserve, Special Measures Fund and Special Industrial Services	-	-	686 479
Government Cash Counterpart Contribution	-	-	5 774
<u>Plus programme support costs relating to miscellaneous charges debited to UNDP</u>	-	-	191
Flexibility	-	-	300 000
			<hr/>
Total programme support costs			992 444
			<hr/>

(signed) ARTHUR SCHOENHAUT
Director, Division of Budget and Finance

(signed) HANS BLIX
Director General

The above statement has been examined in accordance with my directions.
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I certify, as a result of the audit, that in my opinion the statement is correct.

(signed) H. PESCHAR
External Auditor

UNITED NATIONS DEVELOPMENT PROGRAMME

Expenditures during 1981

Recipients	Indicative Planning Figures and Cost Sharing	Programme Reserve	Special Measures Fund for Least Developed Countries	Special Industrial Services	Government Cash Counterpart Contributions	Total
COUNTRY PROJECTS						
Albania	858	-	-	-	-	858
Argentina	649 539	-	-	-	-	649 539
Brazil	444 064	-	-	-	-	444 064
Bulgaria	141 287	-	-	-	-	141 287
Chile	88 480	-	-	-	-	88 480
Colombia	282 761	-	-	-	-	282 761
Cuba	68 355	-	-	-	-	68 355
Egypt	97 820	-	-	-	-	97 820
Ethiopia	134 245	-	-	-	-	134 245
Ghana	21 802	-	-	-	-	21 802
Greece	85 270	-	-	-	-	85 270
India	16 002	-	-	-	-	16 002
Indonesia	5 932	-	-	-	-	5 932
Madagascar	487 095	-	-	-	-	487 095
Morocco	14 634	-	-	-	-	14 634
Nigeria	117 535	-	-	-	-	117 535
Peru	664 218	-	-	-	-	664 218
Philippines	202 832	-	-	-	-	202 832
Romania	51 401	-	-	-	-	51 401
Senegal	39 697	-	-	-	-	39 697
Sri Lanka	5 633	-	-	-	-	5 633
Yugoslavia	75 471	-	-	-	164 850	240 321
Zaire	149 841	-	-	-	-	149 841
	3 844 772	-	-	-	164 850	4 009 622
REGIONAL PROJECTS						
Africa	(595)	-	-	-	-	(595)
Asia and the Pacific	1 042 214	-	-	-	-	1 042 214
	1 041 619	-	-	-	-	1 041 619
INTER-REGIONAL	-	17 030	-	-	-	17 030
TOTAL PROJECT EXPENDITURE	4 886 391	17 030	-	-	164 850	5 068 271

(signed) ARTHUR SCHOENHAUT
Director, Division of Budget and Finance

(signed) HANS BLIX
Director General

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

(signed) H. PESCHAR
External Auditor

UNITED NATIONS INTERIM FUND FOR SCIENCE AND TECHNOLOGY FOR DEVELOPMENTStatus of funds as at 31 December 1981OPERATING FUND

Balance at 1 January 1981		-
Expenditure during 1981		118 000
Balance at 31 December 1981		<u>(118 000)</u>

REPRESENTED BY:

Accounts receivable		147 412
Due to UNDP (see Statement IV.A)	151 668	
1981 Unliquidated obligations	<u>113 744</u>	<u>265 412</u>
		<u>(118 000)</u>

(signed) ARTHUR SCHOENHAUT
Director, Division of Budget and Finance

(signed) HANS BLIX
Director General

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

(signed) H. PESCHAR
External Auditor

STATEMENT VI.A

S P E C I A L A C C O U N T

PROGRAMME ACTIVITIES SUPPORTED BY
THE UNITED NATIONS ENVIRONMENT PROGRAMME (UNEP)Status of funds as at 31 December 1981

	1981	1980
Unobligated balance as at 1 January	13 864	31 153
Unliquidated obligations brought forward	5 359	64 387
Cash drawings from UNEP	163 500	85 300
Available for expenditures during the year	182 723	180 840
Expenditures during the year	136 565	161 617
Unliquidated obligations at year end	12 232	5 359
	148 797	166 976
Unobligated balance at year end	33 926	13 864
Represented by:		
Cash at banks (Schedule A)	43 621	18 123
Accounts receivable and sundry debit balances	2 537	1 100
	46 158	19 223
Reserve for unliquidated obligations at year end	12 232	5 359
TOTAL	33 926	13 864

(signed) ARTHUR SCHOENHAUT
Director, Division of Budget and Finance

(signed) HANS BLIX
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) H. PESCHAR
External Auditor

S P E C I A L A C C O U N T

PROGRAMME ACTIVITIES SUPPORTED BY
THE UNITED NATIONS ENVIRONMENT PROGRAMME (UNEP)

Status of project expenditures as at 31 December 1981

Project	Title	Total allocations available	Expenditures during the year	Unliquidated obligations at year end	Total	Unused allocations 1981-12-31
503-75-04	The Mediterranean Programme Activity: Intercalibration Measurements for Pilot Projects under the Co-ordinated Pollution Monitoring and Research Programme	113 353	90 370	12 232	102 602	10 751
503-77-08	Kuwait Action Plan	15 800	15 266	-	15 266	534
108-81-01	International Symposium on the Use of Nuclear Techniques in the Study of and Control of Parasitic Diseases of Man and Animals	32 000	,30 929	-	30 929	1 071
Total as at 31 December 1981		161 153	136 565	12 232	148 797	12 356

(signed) ARTHUR SCHOENHAUT
Director, Division of Budget and Finance

(signed) HANS BLIX
Director General

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

(signed) H. PESCHAR
External Auditor

STATEMENT VII.A

S P E C I A L A C C O U N T

PROGRAMME ACTIVITIES SUPPORTED BY
THE SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA)Status of funds as at 31 December 1981

	<u>1981</u>	<u>1980</u>
Unobligated balance as at 1 January	1 129 969	1 146 486
Unliquidated obligations brought forward	596 883	860 459
Income from contributions	1 342 332	1 256 422
Available for expenditures during the year	<u>3 069 184</u>	<u>3 263 367</u>
Expenditures during the year	1 053 219	1 536 515
Unliquidated obligations at year end	356 498	596 883
	<u>1 409 717</u>	<u>2 133 398</u>
Unobligated balance at year end	<u>1 659 467</u>	<u>1 129 969</u>
Represented by:		
Cash at banks (Schedule A)	1 347 728	1 578 373
Accounts receivable and sundry debit balances	675 901	160 204
	<u>2 023 629</u>	<u>1 738 577</u>
Accounts payable and sundry credit balances	7 664	11 725
Reserve for unliquidated obligations at year end	356 498	596 883
	<u>364 162</u>	<u>608 608</u>
TOTAL	<u>1 659 467</u>	<u>1 129 969</u>

(signed) ARTHUR SCHOENHAUT
Director, Division of Budget and Finance

(signed) HANS BLIX
Director General

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

(signed) H. PESCHAR
External Auditor

S P E C I A L A C C O U N T

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

Status of funds as at 31 December 1981 by programme

	Fellowships	Training courses	Research contracts	Bangladesh Institute of Nuclear Agriculture	Nuclear research in agriculture in India	Tsetse fly project in Nigeria	Total
Unobligated balance as at 1 January	13 631	7 468	334 850	128 738	583 304	61 978	1 129 969
Unliquidated obligations brought forward	134 849	83 728	167 920	41 092	169 294	-	596 883
Transfers between Programmes	-	64 000	(64 000)	-	-	-	-
Income from contributions	203 359	124 454	377 579	52 777	522 400	61 763	1 342 332
Available for expenditures during the year	351 839	279 650	816 349	222 607	1 274 998	123 741	3 069 184
Expenditures during the year	167 552	167 225	262 577	74 942	328 340	52 583	1 053 219
Unliquidated obligations at year end	63 720	38 169	157 433	59 340	37 836	-	356 498
	231 272	205 394	420 010	134 282	366 176	52 583	1 409 717
Unobligated balance at year end	120 567	74 256	396 339	88 325	908 822	71 158	1 659 467

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(signed) ARTHUR SCHOENHAUT
Director, Division of Budget and Finance

(signed) HANS BLIX
Director General

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I certify, as a result of the audit, that in my opinion the statement is correct.

(signed) H. PESCHAR
External Auditor

S P E C I A L A C C O U N T

PROGRAMME ACTIVITIES SUPPORTED BY
THE GOVERNMENT OF THE FEDERAL REPUBLIC OF GERMANYStatus of funds as at 31 December 1981

	<u>1981</u>	<u>1980</u>
Unobligated balance as at 1 January	448 110	402 750
Unliquidated obligations brought forward	469 403	362 328
Income from contributions	1 212 777	832 085
Available for expenditures during the year	<u>2 130 290</u>	<u>1 597 163</u>
Expenditures during the year	847 434	679 650
Unliquidated obligations at year end	360 071	469 403
	<u>1 207 505</u>	<u>1 149 053</u>
Unobligated balance at year end	<u><u>922 785</u></u>	<u><u>448 110</u></u>
Represented by:		
Cash at banks (Schedule A)	1 266 815	1 055 880
Accounts receivable and sundry debit balances	21 709	4 900
	<u>1 288 524</u>	<u>1 060 780</u>
Accounts payable and sundry credit balances	5 668	143 267
Reserve for unliquidated obligations at year end	360 071	469 403
	<u>365 739</u>	<u>612 670</u>
TOTAL	<u><u>922 785</u></u>	<u><u>448 110</u></u>

(signed) ARTHUR SCHOENHAUT
Director, Division of Budget and Finance

(signed) HANS BLIX
Director General

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

(signed) H. PESCHAR
External Auditor

S P E C I A L A C C O U N T

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

Status of funds as at 31 December 1981 by programme

	Protein programme	Nitrogen programme	Food irradiation	Safeguards programme	Technical assistance	Core conversion programme	Resources evaluation	Isotope hydrology	Nuclear Power	Total
Unobligated balance as at 1 January	106 472	96 114	2 267	20 506	150 803	28 531	20 690	22 727	-	448 110
Unliquidated obligations brought forward	35 809	65 132	-	170 654	183 808	-	-	14 000	-	469 403
Transfers between Programmes	-	-	(2 267)	-	2 267	-	-	-	-	-
Income from contributions	-	68 400	-	114 691	825 162	102 459	-	45 544	56 521	1 212 777
Available for expenditures during the year	142 281	229 646	-	305 851	1 162 040	130 990	20 690	82 271	56 521	2 130 290
Expenditures during the year	9 433	144 406	-	98 328	453 976	103 118	20 690	17 483	-	847 434
Unliquidated obligations at year end	28 762	33 747	-	118 066	67 308	20 899	-	34 768	56 521	360 071
	38 195	178 153	-	216 394	521 284	124 017	20 690	52 251	56 521	1 207 505
Unobligated balance at year end	104 086	51 493	-	89 457	640 756	6 973	-	30 020	-	922 785

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(signed) ARTHUR SCHOENHAUT
Director, Division of Budget and Finance

(signed) HANS BLIX
Director General

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I certify, as a result of the audit, that in my opinion the statement is correct.

(signed) H. PESCHAR
External Auditor

STATEMENT IX.A

SPECIAL ACCOUNT

PROGRAMME ACTIVITIES SUPPORTED BY
THE GOVERNMENT OF THE UNITED STATES OF AMERICAStatus of funds as at 31 December 1981

	<u>1981</u>	<u>1980</u>
Unobligated balance as at 1 January	2 766 204	1 878 112
Unliquidated obligations brought forward	602 354	654 309
Transfer to/from other funds	(57 127)	16 964
Income from contributions	3 272 590	3 692 892
Available for expenditures during the year	<u>6 584 021</u>	<u>6 242 277</u>
Expenditures during the year	2 943 189	2 873 719
Unliquidated obligations at year end	<u>767 812</u>	<u>602 354</u>
	<u>3 711 001</u>	<u>3 476 073</u>
Unobligated balance at year end	<u><u>2 873 020</u></u>	<u><u>2 766 204</u></u>
Represented by:		
Cash at banks (Schedule A)	1 970 998	1 595 436
Accounts receivable and sundry debit balances	<u>1 675 684</u>	<u>1 778 483</u>
	<u>3 646 682</u>	<u>3 373 919</u>
Accounts payable and sundry credit balances	5 850	5 361
Reserve for unliquidated obligations at year end	<u>767 812</u>	<u>602 354</u>
	<u>773 662</u>	<u>607 715</u>
TOTAL	<u><u>2 873 020</u></u>	<u><u>2 766 204</u></u>

(signed) ARTHUR SCHOENHAUT
Director, Division of Budget and Finance

(signed) HANS BLIX
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) H. PESCHAR
External Auditor

SPECIAL ACCOUNT

PROGRAMME ACTIVITIES SUPPORTED BY
THE GOVERNMENT OF THE UNITED STATES OF AMERICA

Status of funds as at 31 December 1981 by programme

	Safeguards programme	Technical assistance	Resources evaluation	Risk assessment	Medical programme	Tsetse fly programme	Nuclear fuel	Spent fuel storage	Core conversion programme	Nuclear safety	International Centre for Theoretical Physics	Teaching of Physics	Total
Unobligated balance as at 1 January	1 006 577	1 330 547	70 150	-	55 056	-	1 981	24 074	119 668	127 079	31 072	-	2 766 204
Unliquidated obligations brought forward	180 662	384 143	5 170	-	-	16 600	-	-	4 079	11 700	-	-	602 354
Transfers to other funds	-	-	-	-	-	-	(1 981)	(24 074)	-	-	(31 072)	-	(57 127)
Income from contributions	1 930 086	1 230 756	20 000	70 000	-	5 748	-	-	-	-	-	16 000	3 272 590
Available for expenditures during the year	3 117 325	2 945 446	95 320	70 000	55 056	22 348	-	-	123 747	138 779	-	16 000	6 584 021
Expenditures during the year	1 468 116	1 186 602	50 817	-	608	12 500	-	-	106 622	101 924	-	16 000	2 943 189
Unliquidated obligations at year end	121 937	641 005	-	-	-	4 100	-	-	218	552	-	-	767 812
	1 590 053	1 827 607	50 817	-	608	16 600	-	-	106 840	102 476	-	16 000	3 711 001
Unobligated balance at year end	1 527 272	1 117 839	44 503	70 000	54 448	5 748	-	-	16 907	36 303	-	-	2 873 020

(signed) ARTHUR SCHOENHAUT
Director, Division of Budget and Finance

(signed) HANS BLIX
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) H. PESCHAR
External Auditor

S P E C I A L A C C O U N T

PROGRAMME ACTIVITIES SUPPORTED BY
THE GOVERNMENT OF THE UNION OF SOVIET SOCIALIST REPUBLICSStatus of funds as at 31 December 1981

	1981	1980
Unobligated balance as at 1 January	598 602	610 987
Unliquidated obligations brought forward	136 399	138 204
Income from contributions	-	-
Exchange adjustments	(53 308)	(12 058)
Available for expenditures during the year	681 693	737 133
Expenditures during the year	60 980	2 132
Unliquidated obligations at year end	525	136 399
	61 505	138 531
Unobligated balance at year end	620 188	598 602
Represented by:		
Cash at banks (Schedule A)	440 678	680 905
Accounts receivable and sundry debit balances	180 341	54 096
	621 019	735 001
Accounts payable and sundry credit balances	306	-
Reserve for unliquidated obligations at year end	525	136 399
	831	136 399
TOTAL	620 188	598 602

(signed) ARTHUR SCHOENHAUT
Director, Division of Budget and Finance

(signed) HANS BLIX
Director General

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

(signed) H. PESCHAR
External Auditor

S P E C I A L A C C O U N T

PROGRAMME ACTIVITIES SUPPORTED BY
THE GOVERNMENT OF THE UNION OF SOVIET SOCIALIST REPUBLICSStatus of funds as at 31 December 1981 by programme

	Fellowships Programme	Safeguards Programme	Total
Unobligated balance as at 1 January	89 802	508 800	598 602
Unliquidated obligations brought forward	9 628	126 771	136 399
Exchange adjustments	(7 785)	(45 523)	(53 308)
Available for expenditures during the year	91 645	590 048	681 693
Expenditures during the year	33 259	27 721	60 980
Unliquidated obligations at year end	525	-	525
	33 784	27 721	61 505
Unobligated balance at year end	57 861	562 327	620 188

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Director, Division of Budget and Finance

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Director General

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S P E C I A L A C C O U N T

PROGRAMME ACTIVITIES SUPPORTED BY
THE GOVERNMENT OF CANADAStatus of funds as at 31 December 1981

	<u>1981</u>	<u>1980</u>
Unobligated balance as at 1 January	63 532	126 016
Unliquidated obligations brought forward	1 507	20 969
Income from contributions	180 878	92 179
Available for expenditures during the year	<u>245 917</u>	<u>239 164</u>
Expenditures during the year	182 069	174 125
Unliquidated obligations at year end	<u>6 855</u>	<u>1 507</u>
	<u>188 924</u>	<u>175 632</u>
Unobligated balance at year end	<u><u>56 993</u></u>	<u><u>63 532</u></u>
Represented by:		
Cash at banks (Schedule A)	14 848	44 003
Accounts receivable and sundry debit balances	<u>49 000</u>	<u>21 036</u>
	63 848	65 039
Reserve for unliquidated obligations at year end	<u>6 855</u>	<u>1 507</u>
TOTAL	<u><u>56 993</u></u>	<u><u>63 532</u></u>

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Director, Division of Budget and Finance

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Director General

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S P E C I A L A C C O U N T
 PROGRAMME ACTIVITIES SUPPORTED BY
 THE GOVERNMENT OF CANADA

Status of funds as at 31 December 1981 by programme

	Technical Assistance	Safeguards Programme	Total
	<u> </u>	<u> </u>	<u> </u>
Unobligated balance as at 1 January	65 037	(1 505)	63 532
Unliquidated obligations brought forward	-	1 507	1 507
Income from contributions	-	180 878	180 878
	<u> </u>	<u> </u>	<u> </u>
Available for expenditures during the year	65 037	180 880	245 917
	<u> </u>	<u> </u>	<u> </u>
Expenditures during the year	5 950	176 119	182 069
Unliquidated obligations at year end	2 458	4 397	6 855
	<u> </u>	<u> </u>	<u> </u>
	8 408	180 516	188 924
	<u> </u>	<u> </u>	<u> </u>
Unobligated balance at year end	56 629	364	56 993
	<u> </u>	<u> </u>	<u> </u>

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SPECIAL ACCOUNT

PROGRAMME ACTIVITIES SUPPORTED BY
THE GOVERNMENT OF AUSTRALIAStatus of funds as at 31 December 1981

	1981	1980
Unobligated balance as at 1 January	74 320	244 260
Unliquidated obligations brought forward	17 358	29 876
Income from contributions	116 279	3 968
Available for expenditures during the year	207 957	278 104
Expenditures during the year	55 221	186 426
Unliquidated obligations at year end	42 745	17 358
	97 966	203 784
Unobligated balance at year end	109 991	74 320
Represented by:		
Cash at banks (Schedule A)	152 736	109 228
Accounts payable and sundry credit balances	-	17 550
Reserve for unliquidated obligations at year end	42 745	17 358
	42 745	34 908
TOTAL	109 991	74 320

(signed) ARTHUR SCHOENHAUT
Director, Division of Budget and Finance

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Director General

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External Auditor

S P E C I A L A C C O U N T

PROGRAMME ACTIVITIES SUPPORTED BY
THE GOVERNMENT OF AUSTRALIAStatus of funds as at 31 December 1981 by programme

	Technical Assistance	Safeguards Programme	Regional Co-operative Agreement	Total
Unobligated balance as at 1 January	-	30 056	44 264	74 320
Unliquidated obligations brought forward	5 638	410	11 310	17 358
Income from contributions	-	-	116 279	116 279
Available for expenditures during the year	5 638	30 466	171 853	207 957
Expenditures during the year	5 638	13 648	35 935	55 221
Unliquidated obligations at year end	-	16 000	26 745	42 745
	5 638	29 648	62 680	97 966
Unobligated balance at year end	-	818	109 173	109 991

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Director General

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I certify, as a result of the audit, that in my opinion the statement is correct.

(signed) H. PESCHAR
External Auditor

SPECIAL ACCOUNT

PROGRAMME ACTIVITIES SUPPORTED BY
THE GOVERNMENT OF JAPANStatus of funds as at 31 December 1981.

	1981	1980
Unobligated balance as at 1 January	100 599	29 008
Unliquidated obligations brought forward	14 628	16
Transfer to other funds	(4 549)	-
Income from contributions	202 235	137 520
Available for expenditures during the year	312 913	166 544
Expenditures during the year	131 354	51 317
Unliquidated obligations at year end	50 725	14 628
	182 079	65 945
Unobligated balance at year end	130 834	100 599
Represented by:		
Cash at banks (Schedule A)	160 049	77 491
Accounts receivable and sundry debit balances	21 510	37 736
	181 559	115 227
Reserve for unliquidated obligations at year end	50 725	14 628
TOTAL	130 834	100 599

(signed) ARTHUR SCHOENHAUT
Director, Division of Budget and Finance

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Director General

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External Auditor

SPECIAL ACCOUNT

PROGRAMME ACTIVITIES SUPPORTED BY
THE GOVERNMENT OF JAPAN

Status of funds as at 31 December 1981 by programme

	Technical Assistance	Regional Co-operative Agreement	International Centre for Theoretical Physics	Plutonium Management	Safeguards	Total
Unobligated balance as at 1 January	-	62 428	4 549	33 622	-	100 599
Unliquidated obligations brought forward	762	13 866	-	-	-	14 628
Transfer to other funds	-	-	(4 549)	-	-	(4 549)
Income from contributions	-	165 000	-	1 868	35 367	202 235
Available for expenditures during the year	762	241 294	-	35 490	35 367	312 913
Expenditures during the year	762	67 477	-	33 622	29 493	131 354
Unliquidated obligations at year end	-	50 725	-	-	-	50 725
	762	118 202	-	33 622	29 493	182 079
Unobligated balance at year end	-	123 092	-	1 868	5 874	130 834

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Director, Division of Budget and Finance

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Director General

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External Auditor

SPECIAL ACCOUNT

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

Status of funds as at 31 December 1981

	Argentina	Belgium	Denmark	Finland	Italy	
	Technical assistance	Food and agriculture				
Unobligated balance as at 1 January	-	101 106	60 000	4 780	-	-
Unliquidated obligations brought forward	312	34 829	-	3 220	-	-
Transfers to other funds	-	-	-	-	-	-
Income from contributions	-	36 999	-	123 457	551 000	260 000
Available for expenditures during the year	312	172 934	60 000	131 457	551 000	260 000
Expenditures during the year	312	89 848	47 042	105 182	-	-
Unliquidated obligations at year end	-	13 781	50	7 013	-	-
	312	103 629	47 092	112 195	-	-
Unobligated balance at year end	-	69 305	12 908	19 262	551 000	260 000
Represented by:						
Cash at banks (Schedule A)	-	13 824	12 591	28 125	-	-
Accounts receivable and sundry debit balances	-	69 262	367	400	551 000	260 000
	-	83 086	12 958	28 525	551 000	260 000
Accounts payable and sundry credit balances	-	-	-	2 250	-	-
Reserve for unliquidated obligations at year end	-	13 781	50	7 013	-	-
	-	13 781	50	9 263	-	-
TOTAL	-	69 305	12 908	19 262	551 000	260 000

Nuclear Energy Agency of the Organization for Economic Co-operation and Development (NEA/OECD)	Netherlands		Sweden		United Kingdom of Great Britain and Northern Ireland	
	Resources evaluation	Plutonium management	Plutonium management	Plutonium management	Technical assistance	Safeguards
9 474	31 626	35 042	27 262	-	-	
-	27	-	332	-	-	
-	(31 653)	(35 042)	(27 594)	-	-	
80 000	-	-	-	200 000	50 409	
89 474	-	-	-	200 000	50 409	
44 714	-	-	-	17 699	49 781	
18 814	-	-	-	33 536	1 412	
63 528	-	-	-	51 235	51 193	
25 946	-	-	-	148 765	(784)	
44 760	-	-	-	182 301	628	
-	-	-	-	-	-	
44 760	-	-	-	182 301	628	
-	-	-	-	-	-	
18 814	-	-	-	33 536	1 412	
18 814	-	-	-	33 536	1 412	
25 946	-	-	-	148 765	(784)	

(signed) ARTHUR SCHOENHAUT
Director, Division of Budget and Finance

(signed) HANS BLIX
Director General

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

(signed) H. PESCHAR
External Auditor

S P E C I A L A C C O U N T

INTERNATIONAL PLUTONIUM STORAGE STUDY
SUPPORTED BY CONTRIBUTIONS FROM MEMBER STATESStatus of funds as at 31 December 1981

Income from contributions	191 587
Transfers from other funds	94 289
	<hr/>
Available for expenditures during the year	285 876
Expenditures during the year	214 087
Unliquidated obligations at year end	3 942
	<hr/>
	218 029
	<hr/>
Unobligated balance at year end	67 847
	<hr/> <hr/>
Represented by:	
Contributions receivable	86 786
Other accounts receivable and sundry debit balances	189
	<hr/>
	86 975
	<hr/>
Cash deficit (Schedule A)	15 186
Reserve for unliquidated obligations at year end	3 942
	<hr/>
	19 128
	<hr/>
TOTAL	67 847
	<hr/> <hr/>

(signed) ARTHUR SCHOENHAUT
Director, Division of Budget and Finance

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Director General

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External Auditor

S P E C I A L A C C O U N T

INTERNATIONAL SPENT FUEL MANAGEMENT STUDY
SUPPORTED BY CONTRIBUTIONS FROM MEMBER STATESStatus of funds as at 31 December 1981

Income from contributions	78 671
Transfers from other funds	26 055
	<hr/>
Available for expenditures during the year	104 726
Expenditures during the year	68 019
	<hr/>
Unobligated balance at year end	36 707
	<hr/> <hr/>
Represented by:	
Cash at banks (Schedule A)	34 717
Contributions receivable	1 990
	<hr/>
TOTAL	36 707
	<hr/> <hr/>

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Director, Division of Budget and Finance

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Director General

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(signed) H. PESCHAR
External Auditor

S P E C I A L A C C O U N T
 INTERNATIONAL CENTRE FOR THEORETICAL PHYSICS
Status of funds as at 31 December 1981

Unobligated balance as at 1 January	470 290
Unliquidated obligations brought forward	-
Income from contributions	3 247 482
Transfers from other funds	35 621
Other income (including exchange gains)	81 445
	<hr/>
Available for expenditures during the year	3 834 838
	<hr/>
Expenditures during the year	2 725 258
Unliquidated obligations at year end	97 678
	<hr/>
	2 822 936
	<hr/>
Unobligated balance at year end	1 011 902
	<hr/> <hr/>
Represented by:	
Cash in hand	107 187
Contributions receivable	2 824 583
Accounts receivable and sundry debit balances	25 697
Advances to employees for Italian income tax	85 186
	<hr/>
	3 042 653
	<hr/>
Accounts payable and sundry credit balances	64 024
Cash deficit (Schedule A)	1 869 049
Reserve for unliquidated obligations at year end	97 678
	<hr/>
	2 030 751
	<hr/>
TOTAL	1 011 902
	<hr/> <hr/>

(signed) ARTHUR SCHOENHAUT
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(signed) H. PESCHAR
 External Auditor

SPECIAL ACCOUNT

INTERNATIONAL LABORATORY OF MARINE RADIOACTIVITY

Status of funds at 31 December 1981

	1981
Income from contributions	1 145 435
Other income (including exchange gains)	7 625
Available for expenditure during the year	1 153 060
Obligations incurred during the year	1 082 915
Unobligated balance at year end	<u>70 145</u>
Represented by:	
Cash in hand	2 337
Cash at banks (Schedule A)	74 751
Accounts receivable and sundry debit balances	578
	<u>77 666</u>
Accounts payable and sundry credit balances	7 521
	<u>70 145</u>

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Director, Division of Budget and Finance

(signed) HANS BLIX
Director General

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P A R T V
SCHEDULES

SCHEDULE A

CURRENT AND DEPOSIT ACCOUNTS AT BANKS

As at 31 December 1981

Local currency	Amount in local currency	UN operational exchange rate	US dollar equivalent
1. Current Accounts at Banks:			
Albanian leks	31 735	7.00	4 534
Argentine pesos	116 288 484	10 500.00	11 075
Australian dollars	292 229	0.87	335 895
Austrian schillings	11 114 709	15.50	717 078
Bangladesh takas	123	19.20	6
Belgian francs	440 985	37.50	11 760
Brazilian cruzeiros	549 490	126.00	4 361
Bulgarian leva	127 357	0.852	149 480
Burmese kyats	52	7.37	7
Canadian dollars	215 476	1.18	182 607
Cuban pesos	67 942	0.806	84 296
Czechoslovak korunas	88 259	11.64	7 582
Danish kroner	74 447	7.10	10 485
Democratic People's Republic of Korea won	32 318	2.02	15 999
Egyptian pounds	101	0.8216	123
Finnish markka	67 565	4.30	15 713
French francs	525 791	5.65	93 060
German Democratic Republic marks	28 999	2.20	13 181
Germany, Federal Republic of, marks	94 091	2.20	42 769
Greek drachmae	1 314 915	56.00	23 481
Hungarian forints	1 209 813	35.00	34 566
Icelandic kronur	12 528	7.90	1 586
Indian rupees	680 512	8.85	76 894
Iranian rials	1 313 041	78.20	16 791
Israeli shekels	92 484	15.40	6 006
Italian lire	555 238 069	1 190.00	466 587
Japan yen	2 473 067	213.00	11 611
Mexican pesos	34 029	25.50	1 334
Netherlands guilders	61 577	2.40	25 657
New Zealand dollars	3 281	1.20	2 734
Norwegian Kroner	13 562	5.70	2 379
Pakistan rupees	817 115	9.90	82 537
Philippine pesos	285 865	7.95	35 958
Polish zlotys	12 350 484	33.20	372 003
Portuguese escudos	359 660	65.00	5 533
Romanian lei	1 290 707	11.00	117 337
Spanish pesetas	1 935 108	96.00	20 157
Sri Lanka rupees	708 179	20.60	34 378
Swedish kronar	33 134	5.43	6 102
Swiss francs	59 846	1.76	34 003
Thai baht	350 056	22.90	15 286
Tunisian dinars	5 882	0.50	11 764
Turkish liras	7 752 852	126.00	61 531
USSR roubles	2 339 688	0.713	3 281 470
United Kingdom pounds	37 715	0.508	74 241
United States dollars	1 799 210	1.00	1 799 210
Vietnamese dong	38	9.00	4
Yugoslav dinars	2 728 673	39.06	69 859
Sub-total			8 391 010

SCHEDULE A (continued)

Deposit	Interest rate p.a.	Maturity date	Amount in local currency	UN operational exchange rate	US dollar equivalent rate
2. Deposit Accounts at banks:					
Creditanstalt-Bankverein, Vienna	12 1/2 %	48 hours call	\$ 212 593	-	212 593
Bankhaus Schoeller & Co., Vienna	12 1/2 %	48 hours call	\$ 500 000	-	500 000
Erste Österreichische Sparkasse, Vienna	12 3/4 %	48 hours call	\$ 709 704	-	709 704
American Express Company, Vienna	12 1/2 %	48 hours call	\$ 1 008 488	-	1 008 488
Österreichisches Credit-Institut, Vienna	11 %	82-01-05	AS 6 200 000	15.50	400 000
Girozentrale, Vienna	12 3/4 %	82-01-07	\$ 500 000	-	500 000
American Express Company, Vienna	20 %	82-01-11	Lit 200 000 000	1 190.00	168 067
Österreichisches Credit-Institut, Vienna	10 1/2 %	82-01-18	AS 5 000 000	15.50	322 581
Österreichische Länderbank, Vienna	10 3/4 %	82-01-18	AS 6 000 000	15.50	387 097
Creditanstalt-Bankverein, Vienna	12 7/8 %	82-01-18	\$ 700 000	-	700 000
Banque Worms, Paris	12 7/8 %	82-01-18	\$ 1 000 000	-	1 000 000
Scandinavian Bank, London	16 1/2 %	82-01-29	\$ 2 000 000	-	2 000 000
Bank Samuel Montagu, London	16 1/2 %	82-01-29	\$ 2 000 000	-	2 000 000
American Express Company, Vienna	20 1/4 %	82-02-11	Lit 500 000 000	1 190.00	420 168
American Express Company, Vienna	15 1/2 %	82-02-26	Can\$ 400 000	1.18	338 983
Creditanstalt-Bankverein, Vienna	12 1/16 %	82-02-26	\$ 3 700 000	-	3 700 000
Creditanstalt-Bankverein, Vienna	12 1/16 %	82-02-26	\$ 1 500 000	-	1 500 000
Mitsui Bank, Tokyo	12 1/16 %	82-02-26	\$ 2 000 000	-	2 000 000
Mitsui Bank, Tokyo	12 1/16 %	82-02-26	\$ 6 448 484	-	6 448 484
Girozentrale Vienna	12 9/16 %	82-03-08	\$ 1 200 000	-	1 200 000
Scandinavian Bank, London	13 7/16 %	82-03-17	\$ 2 000 000	-	2 000 000
Banque Worms, Paris	13 1/2 %	82-03-17	\$ 1 700 000	-	1 700 000
Scandinavian Bank, London	13 1/8 %	82-03-18	\$ 1 800 000	-	1 800 000
Girozentrale, Vienna	13 9/16 %	82-03-22	\$ 3 000 000	-	3 000 000
Bayerische Landesbank, Luxembourg	13 9/16 %	82-03-22	\$ 1 200 000	-	1 200 000
Sub-total					35 216 165
Total Current and Deposit Accounts at banks					43 607 175
3. Distribution by fund					
Administrative Fund					25 481 731
Working Capital Fund					1 994 000
Technical Assistance Fund					10 861 552
International Centre for Theoretical Physics, Trieste					(1 869 049)
International Laboratory of Marine Radioactivity, Monaco					74 751
United Nations Development Programme (UNDP)					140 481
United Nations Environment Programme (UNEP)					43 621
Programme Activities supported by the Swedish International Development Authority (SIDA)					1 347 728
Programme Activities supported by the Government of the Federal Republic of Germany					1 266 815
Programme Activities supported by the United States of America					1 970 998
Programme Activities supported by the Union of Soviet Socialist Republics					440 678
Programme Activities supported by the Government of Canada					14 849
Programme Activities supported by the Government of Belgium					13 824
Programme Activities supported by the Government of Australia					152 736
Programme Activities supported by the Government of Japan					160 049
Programme Activities supported by the Government of the United Kingdom of Great Britain and Northern Ireland					182 929
Programme Activities supported by the Government of Finland					28 125
Programme Activities supported by the Government of Denmark					12 591
Programme Activities supported by the Nuclear Energy Agency of the Organization for Economic Co-operation and Development (NEA/OECD)					44 760
Programme supported by contributions from Member States:					
International Plutonium Storage					(15 186)
International Spent Fuel Management					34 717
Other funds and special accounts					1 224 475
Total Current and Deposit Accounts at Banks					43 607 175

CONTRIBUTIONS TO THE REGULAR BUDGET

Status as at 31 December 1981

Member State	1981			Prior years outstanding	Total outstanding
	Assessed	Paid	Outstanding		
Afghanistan	6 432	-	6 432	11 131	17 563
Albania	6 432	6 432	-	-	-
Algeria	70 877	70 677	200	-	200
Argentina	478 049	478 049	-	-	-
Australia	1 555 898	775 351	780 547	-	780 547
Austria	605 539	605 539	-	-	-
Bangladesh	26 142	-	26 142	-	26 142
Belgium	1 034 460	852 888	181 572	-	181 572
Bolivia	6 432	-	6 432	11 131	17 563
Brazil	754 193	754 193	-	-	-
Bulgaria	95 989	95 989	-	-	-
Burma	6 707	-	6 707	-	6 707
Byelorussian Soviet Socialist Republic	336 409	336 409	-	-	-
Canada	2 792 203	2 792 203	-	-	-
Chile	44 891	44 891	-	-	-
Colombia	68 288	66 209	2 079	-	2 079
Costa Rica	12 109	4 240	7 869	-	7 869
Cuba	66 228	61 095	5 133	-	5 133
Cyprus	6 432	6 432	-	-	-
Czechoslovakia	706 461	706 461	-	-	-
Democratic Kampuchea	6 432	-	6 432	48 503	54 935
Democratic People's Republic of Korea	30 790	30 790	-	-	-
Denmark	630 769	630 769	-	-	-
Dominican Republic	17 787	-	17 787	107 177	124 964
Ecuador	12 109	12 109	-	-	-
Egypt	43 862	4 000	39 862	-	39 862
El Salvador	6 432	-	6 432	6 096	12 528
Ethiopia	6 432	6 432	-	-	-
Finland	412 102	412 102	-	-	-
France	5 323 691	5 323 691	-	-	-
Gabon	16 822	22	16 800	-	16 800
German Democratic Republic	1 185 845	1 185 845	-	-	-
Germany, Federal Republic of	7 064 615	7 064 615	-	-	-
Ghana	18 406	18 206	200	-	200
Greece	210 043	210 043	-	-	-
Guatemala	12 384	12 384	-	-	-
Haiti	6 432	-	6 432	101 409	107 841
Holy See	8 411	8 411	-	-	-
Hungary	216 074	216 074	-	-	-
Iceland	25 230	25 230	-	-	-
India	388 896	388 896	-	-	-
Indonesia	97 706	97 706	-	-	-
Iran	392 456	-	392 456	457 276	849 732
Iraq	69 847	69 847	-	-	-
Ireland	134 563	134 563	-	-	-
Israel	210 256	210 256	-	-	-
Italy	2 935 178	2 935 178	-	-	-
Ivory Coast	17 787	17 336	451	-	451
Jamaica	12 298	12 298	-	-	-
Japan	8 149 537	4 990 800	3 158 737	-	3 158 737
Jordan	6 432	6 432	-	-	-
Kenya	6 432	6 432	-	-	-
Korea, Republic of	88 939	88 939	-	-	-
Kuwait	168 205	168 205	-	-	-
Lebanon	18 062	-	18 062	-	18 062

Member State	1981			Prior years outstanding	Total outstanding
	Assessed	Paid	Outstanding		
Liberia	6 432	2 665	3 767	-	3 767
Libyan Arab Jamahiriya	193 435	-	193 435	-	193 435
Liechtenstein	8 411	8 411	-	-	-
Luxembourg	42 052	42 052	-	-	-
Madagascar	6 432	-	6 432	-	6 432
Malaysia	53 500	46 816	6 684	-	6 684
Mali	6 432	-	6 432	78 295	84 727
Mauritius	6 432	-	6 432	-	6 432
Mexico	467 724	457 500	10 224	-	10 224
Monaco	8 411	8 411	-	-	-
Mongolia	6 432	6 432	-	-	-
Morocco	30 447	-	30 447	-	30 447
Netherlands	1 387 691	1 387 691	-	-	-
New Zealand	227 078	227 078	-	-	-
Nicaragua	6 432	-	6 432	14 450	20 882
Niger	6 432	-	6 432	-	6 432
Nigeria	94 273	94 273	-	-	-
Norway	428 923	428 923	-	-	-
Pakistan	44 891	44 891	-	-	-
Panama	12 109	-	12 109	16 637	28 746
Paraguay	6 432	-	6 432	11 330	17 762
Peru	36 467	-	36 467	152	36 619
Philippines	63 298	-	63 298	37 716	101 014
Poland	820 331	4 603	815 728	-	815 728
Portugal	113 366	113 366	-	-	-
Qatar	25 230	25 230	-	-	-
Romania	129 869	-	129 869	-	129 869
Saudi Arabia	496 205	496 205	-	-	-
Senegal	6 432	-	6 432	10 331	16 763
Sierra Leone	6 432	-	6 432	27 721	34 153
Singapore	46 794	46 794	-	-	-
South Africa	261 986	400	261 586	-	261 586
Spain	1 446 564	-	1 446 564	20 530	1 467 094
Sri Lanka	12 384	12 384	-	-	-
Sudan	6 621	-	6 621	7 996	14 617
Sweden	1 118 564	1 118 564	-	-	-
Switzerland	891 488	891 488	-	-	-
Syrian Arab Republic	17 787	17 787	-	-	-
Thailand	60 551	60 551	-	-	-
Tunisia	17 787	10 550	7 237	-	7 237
Turkey	180 625	180 423	202	-	202
Uganda	6 432	-	6 432	25 463	31 895
Ukrainian Soviet Socialist Republic	1 244 717	1 244 717	-	-	-
Union of Soviet Socialist Republics	9 436 306	9 436 306	-	-	-
United Arab Emirates	84 104	84 104	-	-	-
United Kingdom of Great Britain and Northern Ireland	3 793 025	3 793 025	-	-	-
United Rep. of Cameroon	6 432	6 432	-	-	-
United Rep. of Tanzania	6 432	-	6 432	6 096	12 528
United States of America	21 025 635	15 136 977	5 888 658	-	5 888 658
Uruguay	24 769	24 769	-	-	-
Venezuela	300 884	300 884	-	-	-
Viet Nam	19 092	19 092	-	-	-
Yugoslavia	256 150	256 150	-	-	-
Zaire	12 298	702	11 596	-	11 596
Zambia	12 109	-	12 109	-	12 109
TOTAL	81 669 000	67 981 315	13 687 685	999 440	14 687 125

STATUS AS AT 31 DECEMBER 1981 OF ANNUAL ASSESSMENTS,
ASSESSMENTS RECEIVED OR RESCINDED AND CONTRIBUTIONS OUTSTANDING
FOR YEARS 1958 THROUGH 1981

Year	Annual assessment <u>a/</u>	Assessment received or rescinded					Contributions still receivable	
		In year of assessment		In subsequent years		Total received		
		\$	%	\$		\$		%
1958	4 114 760	3 771 396	91.7	343 364		4 114 760	100.00	-
1959	5 225 000	4 722 638	90.4	500 821		5 223 459	99.97	1 541
1960	5 880 980	5 312 034	90.3	566 609		5 878 643	99.96	2 337
1961	6 200 690	5 554 021	89.6	644 202		6 198 223	99.96	2 467
1962	6 640 079	5 638 304	84.9	996 388		6 634 692	99.92	5 387
1963	7 155 263	6 159 522	86.1	989 331		7 148 853	99.91	6 410
1964	7 230 274	6 605 083	91.4	618 693		7 223 776	99.91	6 498
1965	7 732 282	6 943 041	89.8	782 299		7 725 340	99.91	6 942
1966 <u>b/</u>	8 677 559	7 907 199	91.1	763 426		8 670 625	99.92	6 934
1967	9 185 010	8 516 909	92.7	658 919		9 175 828	99.90	9 182
1968	10 171 630	9 415 395	92.6	744 040		10 159 435	99.88	12 195
1969	10 911 453	9 637 651	88.3	1 260 737		10 898 388	99.88	13 065
1970	11 870 780	10 818 133	91.1	1 038 424 <u>c/</u>		11 856 557	99.88	14 223
1971	13 346 659	12 201 519	91.4	1 129 477 <u>c/</u>		13 330 996	99.88	15 663
1972	15 397 934	14 272 632	92.7	1 107 500 <u>c/</u>		15 380 132	99.88	17 802
1973 <u>b/</u>	18 258 757	17 017 697	93.2	1 217 582		18 235 279	99.87	23 478
1974	23 474 491	22 735 361	96.9	705 474		23 440 835	99.86	33 656
1975	26 681 910	26 309 822	98.6	351 872		26 661 694	99.92	20 216
1976	34 255 684	32 591 252	95.1	1 637 462		34 228 714	99.92	26 970
1977	37 006 567	36 246 830	98.0	720 535		36 967 365	99.89	39 202
1978	47 263 000	45 793 063	96.9	1 420 228		47 213 291	99.89	49 709
1979	61 522 000	58 544 519	95.2	2 700 080		61 244 599	99.55	277 401
1980	74 920 000	72 670 962	97.0	1 840 876		74 511 838	99.46	408 162
1981	81 669 000	67 981 315	83.2	-		67 981 315	83.24	13 687 685
Status at 31 Dec.1981	534 791 762	497 366 298	93.0	22 738 339		520 104 637	97.25	14 687 125

a/ Includes assessment on new Member States.
b/ Includes supplemental assessments.
c/ Includes amounts rescinded in 1973.

SHARES OF MEMBER STATES IN THE 1980 CASH SURPLUS
TO BE SURRENDERED IN 1983

Member State	1980 Scale of assessment %	Allocation amount \$
Afghanistan	0.00814	1 053
Albania	0.00814	1 053
Algeria	0.08210	10 620
Argentina	0.68115	88 113
Australia	1.70578	220 659
Austria	0.70299	90 938
Bangladesh	0.03310	4 282
Belgium	1.18888	153 793
Bolivia	0.00814	1 053
Brazil	0.82814	107 128
Bulgaria	0.11383	14 725
Burma	0.00850	1 100
Byelorussian Soviet Socialist Republic	0.45487	58 842
Canada	3.35987	434 631
Chile	0.07818	10 113
Colombia	0.09335	12 076
Costa Rica	0.01527	1 975
Cuba	0.09060	11 720
Cyprus	0.00814	1 053
Czechoslovakia	0.93043	120 360
Democratic Kampuchea	0.00814	1 053
Democratic People's Republic of Korea	0.03886	5 027
Denmark	0.70299	90 938
Dominican Republic	0.01527	1 975
Ecuador	0.01527	1 975
Egypt	0.06967	9 013
El Salvador	0.00814	1 053
Ethiopia	0.00814	1 053
Finland	0.48589	62 855
France	6.43028	831 818
Gabon	0.00814	1 053
German Democratic Republic	1.46800	189 900
Germany, Federal Republic of	8.50824	1 100 622
Ghana	0.01609	2 081
Greece	0.27895	36 085
Guatemala	0.01563	2 022
Haiti	0.00814	1 053
Holy See	0.01034	1 338
Hungary	0.28789	37 241
Iceland	0.02068	2 675
India	0.57734	74 684
Indonesia	0.11612	15 021
Iran	0.33028	42 725
Iraq	0.06646	8 597
Ireland	0.16541	21 397
Israel	0.25845	33 433
Italy	3.73204	482 775
Ivory Coast	0.01527	1 975
Jamaica	0.01552	2 008
Japan	9.54205	1 234 355
Jordan	0.00814	1 053
Kenya	0.00814	1 053
Korea, Republic of	0.10486	13 565
Kuwait	0.16541	21 397
Lebanon	0.02276	2 944

SCHEDULE B.3 (continued)

Member State	1980 Scale of assessment %	Allocation amount \$
Liberia	0.00814	1 053
Libyan Arab Jamahiriya	0.17575	22 735
Liechtenstein	0.01034	1 338
Luxembourg	0.04135	5 349
Madagascar	0.00814	1 053
Malaysia	0.07451	9 639
Mali	0.00814	1 053
Mauritius	0.00814	1 053
Mexico	0.63974	82 757
Monaco	0.01034	1 338
Mongolia	0.00814	1 053
Morocco	0.03840	4 967
Netherlands	1.57139	203 274
New Zealand	0.28947	37 446
Nicaragua	0.00814	1 053
Niger	0.00814	1 053
Nigeria	0.10441	13 506
Norway	0.49623	64 192
Pakistan	0.05678	7 345
Panama	0.01527	1 975
Paraguay	0.00814	1 053
Peru	0.04599	5 949
Philippines	0.08714	11 272
Poland	1.20298	155 617
Portugal	0.14994	19 396
Qatar	0.02068	2 675
Romania	0.19959	25 819
Saudi Arabia	0.18101	23 415
Senegal	0.00814	1 053
Sierra Leone	0.00814	1 053
Singapore	0.06601	8 539
South Africa	0.34470	44 590
Spain	1.20901	156 397
Sri Lanka	0.01563	2 022
Sudan	0.00839	1 085
Sweden	1.36462	176 527
Switzerland	1.06482	137 745
Syrian Arab Republic	0.01527	1 975
Thailand	0.08347	10 798
Tunisia	0.01527	1 975
Turkey	0.24192	31 295
Uganda	0.00814	1 053
Ukrainian Soviet Socialist Republic	1.68511	217 985
Union of Soviet Socialist Republics	12.80888	1 656 950
United Arab Emirates	0.07236	9 360
United Kingdom of Great Britain and Northern Ireland	4.99329	645 930
United Republic of Cameroon	0.00814	1 053
United Republic of Tanzania	0.00814	1 053
United States of America	25.84520	3 343 322
Uruguay	0.03127	4 045
Venezuela	0.31460	40 697
Viet Nam	0.02414	3 123
Yugoslavia	0.31552	40 816
Zaire	0.01552	2 008
Zambia	0.01527	1 975
TOTAL	100.00000	12 935 951

STATUS OF VOLUNTARY CONTRIBUTIONS TO THE TECHNICAL ASSISTANCE FUND
AS AT 31 DECEMBER 1981

Member State	1981					Prior years out-standing	Total out-standing
	Base rate %	Share of \$13 million target for voluntary contributions for 1981 using base rate a/	Pledged	Paid	Out-standing		
Afghanistan	0.01	1 300	-	-	-	-	-
Albania	0.01	1 300	1 300	1 300	-	-	-
Algeria	0.12	15 600	-	-	-	-	-
Argentina	0.79	102 700	102 700	38 441	64 259	-	64 259
Australia	1.85	240 500	196 532	196 532	-	-	-
Austria	0.72	93 600	93 600	93 600	-	-	-
Bangladesh	0.04	5 200	-	-	-	3 125	3 125
Belgium	1.23	159 900	-	-	-	-	-
Bolivia	0.01	1 300	-	-	-	-	-
Brazil	1.28	166 400	166 400	166 400	-	-	-
Bulgaria	0.16	20 800	20 800	20 800	-	-	-
Burma	0.01	1 300	-	-	-	-	-
Byelorussian Soviet Socialist Republic	0.40	52 000	56 417	56 417	-	-	-
Canada	3.32	431 600	431 600	431 600	-	-	-
Chile	0.07	9 100	9 500	9 500	-	-	-
Colombia	0.11	14 300	-	-	-	-	-
Costa Rica	0.02	2 600	-	-	-	-	-
Cuba	0.11	14 300	19 157	19 157	-	-	-
Cyprus	0.01	1 300	1 300	1 300	-	-	-
Czechoslovakia	0.84	109 200	25 126	25 126	-	-	-
Democratic Kampuchea	0.01	1 300	-	-	-	-	-
Democratic People's Republic of Korea	0.05	6 500	6 500	6 500	-	-	-
Denmark	0.75	97 500	97 500	97 500	-	-	-
Dominican Republic	0.03	3 900	-	-	-	-	-
Ecuador	0.02	2 600	2 600	2 600	-	-	-
Egypt	0.07	9 100	9 100	-	9 100	-	9 100
El Salvador	0.01	1 300	-	-	-	-	-
Ethiopia	0.01	1 300	-	-	-	-	-
Finland	0.49	63 700	63 700	63 700	-	-	-
France	6.33	822 900	822 900	822 900	-	-	-
Gabon	0.02	2 600	-	-	-	-	-
German Democratic Rep.	1.41	183 300	154 762	154 762	-	-	-
Germany, Fed. Rep. of	8.40	1 092 000	1 092 000	1 092 000	-	-	-
Ghana	0.03	3 900	2 100	2 100	-	-	-
Greece	0.35	45 500	45 500	45 500	-	-	-
Guatemala	0.02	2 600	1 700	1 700	-	-	-
Haiti	0.01	1 300	-	-	-	800	800
Holy See	0.01	1 300	-	-	-	-	-
Hungary	0.33	42 900	33 852	33 852	-	-	-
Iceland	0.03	3 900	-	-	-	-	-
India	0.61	79 300	79 300	79 300	-	-	-
Indonesia	0.16	20 800	20 800	20 800	-	-	-
Iran	0.66	85 800	-	-	-	-	-
Iraq	0.12	15 600	15 600	15 600	-	-	-
Ireland	0.16	20 800	20 800	20 800	-	-	-
Israel	0.25	32 500	18 200	18 200	-	-	-
Italy	3.49	453 700	329 218	-	329 218	-	329 218
Ivory Coast	0.03	3 900	-	-	-	-	-
Jamaica	0.02	2 600	-	-	-	-	-
Japan	9.69	1 259 700	1 259 700	1 259 700	-	-	-
Jordan	0.01	1 300	-	-	-	-	-
Kenya	0.01	1 300	-	-	-	-	-
Korea, Republic of	0.15	19 500	19 500	19 500	-	-	-
Kuwait	0.20	26 000	-	-	-	-	-
Lebanon	0.03	3 900	3 900	3 900	-	-	-

SCHEDULE C (continued)

Member State	1981						Prior years out-standing	Total out-standing
	Base rate %	Share of \$13 million target for voluntary contributions for 1981 using base rate a/	Pledged	Paid	Out-standing			
Liberia	0.01	1 300	-	-	-	-	-	
Libyan Arab Jamahiriya	0.23	29 900	-	-	-	-	-	
Liechtenstein	0.01	1 300	1 300	1 300	-	-	-	
Luxembourg	0.05	6 500	-	-	-	-	-	
Madagascar	0.01	1 300	1 300	-	1 300	-	1 300	
Malaysia	0.09	11 700	11 700	11 700	-	-	-	
Mali	0.01	1 300	-	-	-	-	-	
Mauritius	0.01	1 300	-	-	-	-	-	
Mexico	0.77	100 100	-	-	-	-	-	
Monaco	0.01	1 300	-	-	-	-	-	
Mongolia	0.01	1 300	1 300	-	1 300	-	1 300	
Morocco	0.05	6 500	6 500	6 500	-	-	-	
Netherlands	1.65	214 500	214 500	214 500	-	-	-	
New Zealand	0.27	35 100	-	-	-	-	-	
Nicaragua	0.01	1 300	-	-	-	-	-	
Niger	0.01	1 300	1 300	-	1 300	-	1 300	
Nigeria	0.16	20 800	-	-	-	-	-	
Norway	0.51	66 300	66 300	66 300	-	-	-	
Pakistan	0.07	9 100	9 100	9 100	-	-	-	
Panama	0.02	2 600	-	-	-	-	-	
Paraguay	0.01	1 300	-	-	-	-	-	
Peru	0.06	7 800	-	-	-	-	-	
Philippines	0.10	13 000	13 000	-	13 000	-	13 000	
Poland	1.25	162 500	150 602	150 602	-	-	-	
Portugal	0.19	24 700	24 700	24 700	-	-	-	
Qatar	0.03	3 900	3 900	3 900	-	-	-	
Romania	0.21	27 300	27 300	-	27 300	-	27 300	
Saudi Arabia	0.59	76 700	76 700	76 700	-	-	-	
Senegal	0.01	1 300	-	-	-	850	850	
Sierra Leone	0.01	1 300	-	-	-	-	-	
Singapore	0.08	10 400	1 800	1 800	-	-	-	
South Africa	0.43	55 900	-	-	-	-	-	
Spain	1.72	223 600	30 000	20 233	9 767	-	9 767	
Sri Lanka	0.02	2 600	2 600	2 600	-	-	-	
Sudan	0.01	1 300	1 300	-	1 300	6 050	7 350	
Sweden	1.33	172 900	172 900	172 900	-	-	-	
Switzerland	1.06	137 800	137 800	137 800	-	-	-	
Syrian Arab Republic	0.03	3 900	-	-	-	-	-	
Thailand	0.10	13 000	13 000	13 000	-	-	-	
Tunisia	0.03	3 900	1 030	1 030	-	-	-	
Turkey	0.30	39 000	39 000	39 000	-	-	-	
Uganda	0.01	1 300	-	-	-	536	536	
Ukrainian Soviet Socialist Republic	1.48	192 400	190 409	190 409	-	-	-	
Union of Soviet Socialist Republics	11.22	1 458 600	1 521 739	1 521 739	-	-	-	
United Arab Emirates	0.10	13 000	13 000	13 000	-	-	-	
United Kingdom of Great Britain and Northern Ireland	4.51	586 300	586 300	586 300	-	-	-	
United Rep. of Cameroon	0.01	1 300	-	-	-	-	-	
United Rep. of Tanzania	0.01	1 300	1 300	1 300	-	-	-	
United States of America	25.00	3 250 000	3 119 679	-	3 119 679	-	3 119 679	
Uruguay	0.04	5 200	5 200	5 200	-	-	-	
Venezuela	0.51	66 300	44 100	44 100	-	-	-	
Viet Nam	0.03	3 900	-	-	-	-	-	
Yugoslavia	0.43	55 900	55 900	55 900	-	-	-	
Zaire	0.02	2 600	-	-	-	-	-	
Zambia	0.02	2 600	2 600	-	2 600	-	2 600	
TOTAL	100.00	13 000 000	11 772 823	8 192 700	3 580 123	11 361	3 591 484	

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

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND
AS AT 31 DECEMBER 1981

Member State	Assessed	Paid	Outstanding
Afghanistan	200	200	-
Albania	200	200	-
Algeria	2 400	2 400	-
Argentina	15 800	15 800	-
Australia	37 000	37 000	-
Austria	14 400	14 400	-
Bangladesh	800	800	-
Belgium	24 600	24 600	-
Bolivia	200	200	-
Brazil	25 600	25 600	-
Bulgaria	3 200	3 200	-
Burma	200	200	-
Byelorussian Soviet Socialist Republic	8 000	8 000	-
Canada	66 400	66 400	-
Chile	1 400	1 400	-
Colombia	2 200	2 200	-
Costa Rica	400	400	-
Cuba	2 200	2 200	-
Cyprus	200	200	-
Czechoslovakia	16 800	16 800	-
Democratic Kampuchea	200	200	-
Democratic People's Republic of Korea	1 000	1 000	-
Denmark	15 000	15 000	-
Dominican Republic	600	400	200
Ecuador	400	400	-
Egypt	1 400	1 400	-
El Salvador	200	200	-
Ethiopia	200	200	-
Finland	9 800	9 800	-
France	126 600	126 600	-
Gabon	400	400	-
German Democratic Republic	28 200	28 200	-
Germany, Federal Republic of	168 000	168 000	-
Ghana	600	600	-
Greece	7 000	7 000	-
Guatemala	400	400	-
Haiti	200	200	-
Holy See	200	200	-
Hungary	6 600	6 600	-
Iceland	600	600	-
India	12 200	12 200	-
Indonesia	3 200	3 200	-
Iran	13 200	8 600	4 600
Iraq	2 400	2 400	-
Ireland	3 200	3 200	-
Israel	5 000	5 000	-
Italy	69 800	69 800	-
Ivory Coast	600	600	-
Jamaica	400	400	-
Japan	193 800	193 800	-
Jordan	200	200	-
Kenya	200	200	-
Korea, Republic of	3 000	3 000	-
Kuwait	4 000	4 000	-
Lebanon	600	600	-

SCHEDULE D (continued)

Member State	Assessed	Paid	Outstanding
Liberia	200	200	-
Libyan Arab Jamahiriya	4 600	3 400	1 200
Liechtenstein	200	200	-
Luxembourg	1 000	1 000	-
Madagascar	200	200	-
Malaysia	1 800	1 800	-
Mali	200	200	-
Mauritius	200	200	-
Mexico	15 400	15 400	-
Monaco	200	200	-
Mongolia	200	200	-
Morocco	1 000	1 000	-
Netherlands	33 000	33 000	-
New Zealand	5 400	5 400	-
Nicaragua	200	200	-
Niger	200	200	-
Nigeria	3 200	3 200	-
Norway	10 200	10 200	-
Pakistan	1 400	1 400	-
Panama	400	400	-
Paraguay	200	200	-
Peru	1 200	1 200	-
Philippines	2 000	2 000	-
Poland	25 000	25 000	-
Portugal	3 800	3 800	-
Qatar	600	600	-
Romania	4 200	4 200	-
Saudi Arabia	11 800	11 800	-
Senegal	200	200	-
Sierra Leone	200	200	-
Singapore	1 600	1 600	-
South Africa	8 600	8 600	-
Spain	34 400	34 400	-
Sri Lanka	400	400	-
Sudan	200	200	-
Sweden	26 600	26 600	-
Switzerland	21 200	21 200	-
Syrian Arab Republic	600	600	-
Thailand	2 000	2 000	-
Tunisia	600	600	-
Turkey	6 000	6 000	-
Uganda	200	200	-
Ukrainian Soviet Socialist Republic	29 600	29 600	-
Union of Soviet Socialist Republics	224 400	224 400	-
United Arab Emirates	2 000	2 000	-
United Kingdom of Great Britain and Northern Ireland	90 200	90 200	-
United Republic of Cameroon	200	200	-
United Republic of Tanzania	200	200	-
United States of America	500 000	500 000	-
Uruguay	800	800	-
Venezuela	10 200	10 200	-
Viet Nam	600	600	-
Yugoslavia	8 600	8 600	-
Zaire	400	400	-
Zambia	400	400	-
TOTAL	2 000 000	1 994 000	6 000

ANNUAL APPROPRIATIONS, OBLIGATIONS, EXPENDITURES,
UNLIQUIDATED OBLIGATIONS AND UNOBLIGATED BALANCE AS AT 31 DECEMBER
BY YEARS 1958-1981 INCLUSIVE

Year	Annual appropriations	Obligations	Expenditures	Unliquidated obligations	Unobligated balance	
					Amount	percentage of annual appropriations
1958	4 089 000	3 867 786	3 586 389	281 397	221 214	5.41
1959	5 225 000	4 494 610	3 988 150	506 460	730 390	13.98
1960	5 843 000	5 158 146	4 487 151	670 995	684 854	11.72
1961	6 168 000	6 030 557	5 001 195	1 029 362	137 443	2.23
1962	6 731 600	6 446 139	5 637 846	808 293	285 461	4.24
1963	7 337 500	6 893 613	6 081 279	812 334	443 887	6.05
1964	7 444 500	7 287 179	6 473 931	813 248	157 321	2.11
1965	7 938 000	7 875 184	7 052 186	822 998	62 816	0.79
1966	8 984 104	8 984 104	8 194 849	789 255	-	-
1967	9 491 500	9 326 379	8 324 574	1 001 805	165 121	1.74
1968	10 477 000	10 083 330	9 037 138	1 046 192	393 670	3.76
1969	11 251 000	11 234 761	10 192 029	1 042 732	16 239	0.14
1970	12 250 000	12 231 107	11 105 753	1 125 354	18 893	0.15
1971	14 214 258	14 010 024	12 935 460	1 074 564	204 234	1.44
1972	16 804 196	16 531 709	15 239 278	1 292 431	272 487	1.62
1973	19 935 786	19 881 168	18 206 930	1 674 238	54 618	0.27
1974	24 320 843	23 492 870	21 375 094	2 117 776	827 973	3.40
1975	32 175 000	30 285 527	27 795 576	2 489 951	1 889 473	5.87
1976	37 236 299	34 504 222	32 143 078	2 361 144	2 732 077	7.34
1977	46 341 000	43 665 006	39 800 714	3 864 292	2 675 994	5.77
1978	53 079 000	51 366 388	49 285 949	2 080 439	1 712 612	3.23
1979	66 539 475	62 550 078	58 031 988	4 518 090	3 989 397	6.00
1980	80 643 000	75 477 833	69 356 298	6 121 535	5 165 167	6.41
1981	88 677 000	74 973 600	68 199 202	6 774 398	13 703 400	15.45

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SCHEDULE F

MISCELLANEOUS INCOME IN 1981 COMPARED WITH BUDGET ESTIMATES

	Original Budget estimate	Actual income	Difference
(a) Income from work for others			
Data processing services	779 000	972 275	193 275
Printing services	1 212 000	926 885	(285 115)
Medical services	322 000	358 050	36 050
Library services	750 000	735 596	(14 404)
Sub-total	3 063 000	2 992 806	(70 194)
(b) Attributable to specific programmes			
Publications of the Agency	700 000	673 993	(26 007)
INIS publications including microfiches	340 000	414 086	74 086
CINDA publications	20 000	26 864	6 864
Advertising	20 000	17 320	(2 680)
Laboratory income	100 000	89 444	(10 556)
Sale of surplus property	20 000	131 609	111 609
Amounts recoverable under safeguards agreements from non-Member States	110 000	113 573	3 573
UNDP programme support costs	950 000	992 444	42 444
SIDA programme support costs	100 000	49 910	(50 090)
Other programme support costs	-	17 465	17 465
Sub-total	2 360 000	2 526 708	166 708
(c) Not attributable to specific programmes			
Investment and interest income	1 060 000	4 450 027	3 390 027
Refund from the United Nations Joint Staff Pension Fund	185 000	183 507	(1 493)
Refund of Value Added Tax	-	188 997	188 997
Other	340 000	370 737	30 737
Sub-total	1 585 000	5 193 268	3 608 268
TOTAL MISCELLANEOUS INCOME	7 008 000	10 712 782	3 704 782

RESOURCES MADE AVAILABLE TO THE AGENCY BY MEMBER STATES DURING 1981 INCLUDING CONTRIBUTIONS IN CASH AND IN KIND

Member State	T O T A L	C A S H				I N K I N D						
		Assessed contributions	Voluntary Contributions (Technical assistance Fund)	Contributions in support of selected programme activities (see Schedule H)	Other voluntary contributions	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts			
									Amount <u>a/</u>	Number	Man-days	
Afghanistan	6 432	6 432										
Albania	7 732	6 432	1 300									
Algeria	71 467	70 877					590					
Argentina	701 393	478 049	102 700	3 753		19 300	26 215	71 376	31	226		
Australia	1 940 930	1 555 898	196 532	17 550	116 279 <u>b/</u>		40	54 631	18	112		
Austria	720 520	605 539	93 600			5 500		735	15 146	16	65	
Bangladesh	28 742	26 142					2 600					
Belgium	1 121 347	1 034 460			36 999 <u>c/</u>	27 100	425	22 363	10	87		
Bolivia	6 432	6 432										
Brazil	995 601	754 193	166 400			50 600		5 480	18 928	8	65	
Bulgaria	124 159	95 989	20 800					5 610	1 760	2	11	
Burma	6 707	6 707										
Byelorussian Soviet Socialist Republic	392 826	336 409	56 417									
Canada	3 559 573	2 792 203	431 600		180 878 <u>b/</u>		1 505	153 387	67	422		
Chile	58 731	44 891	9 500				30	4 310	1	7		
Colombia	72 940	68 288						200	4 452	1	64	
Costa Rica	12 184	12 109					75					
Cuba	85 490	66 228	19 157 <u>d/</u>				105					
Cyprus	7 732	6 432	1 300									
Czechoslovakia	863 611	706 461	25 126			68 200		1 025	62 799	42	621	
Democratic Kampuchea	6 432	6 432										
Democratic People's Republic of Korea	37 330	30 790	6 500					40				
Denmark	794 999	630 769	97 500	14 794		34 600		555	16 781	13	50	
Dominican Republic	17 787	17 787										
Ecuador	14 869	12 109	2 600					160				
Egypt	77 182	43 862	9 100					18 050	6 170	3	32	
El Salvador	6 432	6 432										
Ethiopia	6 477	6 432						45				
Finland	623 589	412 102	63 700	4 000	123 457 <u>c/</u>		40 <u>e/</u>	20 290	11	69		
France	6 644 176	5 323 691	822 900			127 700		96 625	273 260	138	832	
Gabon	17 022	16 822						200				
German Democratic Republic	1 370 780	1 185 845	154 762					1 345	28 828	16	106	
Germany, Federal Republic of	10 125 226	7 064 615	1 092 000	160 637	1 212 777 <u>b/</u>	205 700		48 425	341 072	131	1 321	
Ghana	20 738	18 406	2 100						232	1	1	
Greece	277 866	210 043	45 500					14 460	7 863	4	32	
Guatemala	14 099	12 384	1 700					15				
Haiti	6 432	6 432										
Holy See	8 411	8 411						<u>f/</u>				
Hungary	309 844	216 074	33 852			44 200	4 500 <u>e/</u>	4 650	6 568	4	35	
Iceland	25 230	25 230										

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Member State	T O T A L	C A S H				I N K I N D					
		Assessed contributions	Voluntary Contributions (Technical assistance Fund)	Contributions in support of selected programme activities (see Schedule H)	Other voluntary contributions	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts		
									Amount ^{a/}	Number	Man-days
India	585 956	388 896	79 300		51 400		8 110 ^{e/}	58 250	39	284	
Indonesia	120 761	97 706	20 800				15	2 240	1	14	
Iran	392 456	392 456									
Iraq	85 447	69 847	15 600								
Ireland	157 463	134 563	20 800					2 100	1	6	
Israel	235 171	210 256	18 200		1 800		65	4 850	3	28	
Italy	5 860 216	2 935 178	329 218	1 576 769	811 000 ^{e/}	59 900	830	147 321	57	559	
Ivory Coast	17 797	17 787					10				
Jamaica	12 298	12 298									
Japan	10 377 473	8 149 537	1 259 700	23 784	202 235 ^{b/}	41 500	23 965	676 752	135	2 064	
Jordan	10 057	6 432					3 625				
Kenya	6 592	6 432					160				
Korea, Republic of	153 317	88 939	19 500				23 200	21 678	5	33	
Kuwait	168 265	168 205					60				
Lebanon	23 762	18 062	3 900				1 800				
Liberia	6 432	6 432									
Libyan Arab Jamahiriya	193 435	193 435									
Liechtenstein	9 711	8 411	1 300								
Luxembourg	42 052	42 052									
Madagascar	7 732	6 432	1 300								
Malaysia	65 200	53 500	11 700								
Mali	6 472	6 432					40				
Mauritius	6 432	6 432									
Mexico	493 208	467 724	^{g/}				160	25 324	15	100	
Monaco	94 375	8 411		85 964							
Mongolia	8 902	6 432	1 300				1 170				
Morocco	36 987	30 447	6 500				40				
Netherlands	1 727 430	1 387 691	214 500	50 000		37 000	30	38 209	14	125	
New Zealand	257 108	227 078					4 000	26 030			
Nicaragua	6 432	6 432									
Niger	7 732	6 432	1 300								
Nigeria	97 093	94 273						2 820	1	6	
Norway	496 753	428 923	66 300					1 530	1	5	
Pakistan	58 323	44 891	9 100	362			610	3 360	4	21	
Panama	12 154	12 109					45				
Paraguay	6 432	6 432									
Peru	40 819	36 467	^{g/}					4 352	2	12	
Philippines	89 736	63 298	13 000				60	13 378	6	40	
Poland	1 038 578	820 331	150 602			40 200	9 350	18 095	13	76	
Portugal	151 456	113 366	24 700				9 000	4 390	2	20	
Qatar	29 130	25 230	3 900								
Romania	183 322	129 869	27 300			23 400	685	2 068	2	10	
Saudi Arabia	574 869	496 205	76 700					1 964	2	9	
Senegal	6 432	6 432									
Sierra Leone	6 432	6 432									

Member State	T O T A L	C A S H				I N K I N D					
		Assessed contributions	Voluntary Contributions (Technical assistance Fund)	Contributions in support of selected programme activities (see Schedule H)	Other voluntary contributions	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts		
									Amount <u>a/</u>	Number	Man-days
Singapore	50 394	46 794	1 800				40	1 760	1	11	
South Africa	278 886	261 986					80	16 820	5	27	
Spain	1 586 669	1 446 564	30 000	15 000	29 700		25 765	39 640	22	142	
Sri Lanka	15 004	12 384	2 600 <u>d/</u>				20				
Sudan	7 921	6 621	1 300								
Sweden	2 802 055	1 118 564	172 900	65 934	1 342 332 <u>b/</u>		26 548	3 112	72 665	38	203
Switzerland	1 077 102	891 488	137 800	1 200				170	46 444	29	150
Syrian Arab Republic	21 397	17 787						740	2 870	1	7
Thailand	73 551	60 551	13 000								
Tunisia	18 817	17 787	1 030								
Turkey	235 830	180 625	39 000					16 205			
Uganda	6 432	6 432									
Ukrainian Soviet Socialist Republic	1 435 126	1 244 717	190 409								
Union of Soviet Socialist Republics	11 164 689	9 436 306	1 521 739					9 140 <u>e/</u>	197 504	62	687
United Arab Emirates	97 104	84 104	13 000								
United Kingdom of Great Britain and Northern Ireland	5 068 219	3 793 025	586 300	65 000	250 409 <u>c/</u>	80 600		1 660	291 225	111	1 180
United Republic of Cameroon	6 432	6 432									
United Republic of Tanzania	7 732	6 432	1 300								
United States of America	29 819 625	21 025 635	3 119 679	170 831	3 272 590 <u>b/</u>	1 589 900		47 325	593 665	169	1 774
Uruguay	29 969	24 769	5 200								
Venezuela	344 984	300 884	44 100								
Viet Nam	19 092	19 092									
Yugoslavia	336 860	256 150	55 900			13 200		5 530 <u>e/</u>	6 080	5	38
Zaire	12 298	12 298									
Zambia	20 053	12 109	2 600 <u>g/</u>					20	5 324	1	14
TOTAL	109 693 911	81 669 000	11 772 823	2 255 578	7 548 956	2 551 500	35 048	448 112	3 412 894	1 264	11 803

a/ Includes actual costs where known, otherwise, estimated salary cost of \$160 per day, plus travel and subsistence of cost-free experts provided by Member States.

b/ See applicable Statement, Programme activities supported by the Government of: Australia (XII.A), Canada (XI.A), Federal Republic of Germany (VIII.A), Japan (XIII.A), Swedish International Development Authority (VII.A), and the Government of the United States (IX.A).

c/ See Statement XIV, Contributions received from Member States and Organizations in respect of programme activities.

d/ Also pledged and paid a 1980 voluntary contribution in 1981: Cuba (\$16,092) and Sri Lanka (\$2,100).

e/ Excludes a donation received for the Agency's permanent headquarters for which the cost was not disclosed: Finland (wall carpet), Hungary (furniture for Board lounge), India (carved panels for Boardroom), Union of Soviet Socialist Republics (the statue "The First Swallows" which was donated to the organizations in the VIC), and Yugoslavia (wall tapestry).

f/ The Holy See donated for the Agency's permanent headquarters the statue "Saint Francis and the Birds" for which the cost was not disclosed.

g/ Pledged and paid a 1980 voluntary contribution in 1981: Mexico (\$85,884), Peru (\$7,859), and Zaire (\$2,100).

SCHEDULE H

CONTRIBUTIONS IN SUPPORT OF
SELECTED PROGRAMME ACTIVITIES

Source	International ^{a/} Centre for Theoretical Physics, Trieste	International ^{b/} Laboratory of Marine Radio- activity, Monaco	International ^{c/} Plutonium Storage	International ^{d/} Spent fuel Management	Total
Argentina	-	-	2 963	790	3 753
Australia	-	-	17 550	-	17 550
Denmark	11 232	-	2 812	750	14 794
Finland	-	-	3 000	1 000	4 000
Germany, Federal Republic of	20 492	70 145	70 000	-	160 637
Italy	1 557 769	-	15 000	4 000	1 576 769
Japan	23 784	-	-	-	23 784
Monaco	-	85 964	-	-	85 964
Netherlands	50 000	-	-	-	50 000
Pakistan	-	-	262	100	362
SAREC (Sweden)	65 934	-	-	-	65 934
Spain	-	-	15 000	-	15 000
Switzerland	-	-	-	1 200	1 200
United Kingdom of Great Britain and Northern Ireland	-	-	65 000	-	65 000
United States of America	100 000	-	-	70 831	170 831
	<u>1 829 211</u>	<u>156 109</u>	<u>191 587</u>	<u>78 671</u>	<u>2 255 578</u>
OPEC	100 000	-	-	-	100 000
UNESCO	385 000	-	-	-	385 000
Other contributions	80 602	-	-	-	80 602
Regular Budget	852 669	989 326	-	-	1 841 995
TOTAL	3 247 482	1 145 435	191 587	78 671	4 663 175

- ^{a/} See Statement XVII
^{b/} See Statement XVIII
^{c/} See Statement XV
^{d/} See Statement XVI

T E C H N I C A L A S S I S T A N C E
 ASSESSED PROGRAMME COSTS (INCLUDING TRUST FUNDS)
 OUTSTANDING AS AT 31 DECEMBER 1981

MEMBER STATE	1980			Prior Years outstanding		Total outstanding
	Assessed	Paid	Outstanding	1979	1971 - 1978	
Albania	4 675	-	4 675	10 413	5 239	20 327
Algeria	1 604	-	1 604	271	1 956	3 831
Bolivia	5 145	-	5 145	8 989	13 300	27 434
Costa Rica	9 458	-	9 458	15 581	11 625	36 664
Cuba	7 948	2 659	5 289	-	-	5 289
Cyprus	756	-	756	-	-	756
Czechoslovakia	3 186	2 848	338	-	-	338
Dominican Republic	1 704	-	1 704	-	-	1 704
Ecuador	10 209	-	10 209	2 265	2 914	15 388
Egypt	12 465	-	12 465	-	-	12 465
El Salvador	204	-	204	1 744	-	1 948
Ghana	12 968	-	12 968	10 020	15 783	38 771
Greece	11 030	3 127	7 903	-	-	7 903
Iceland	3 571	-	3 571	2 708	-	6 279
Indonesia	12 756	-	12 756	4 576	-	17 332
Israel	7 929	-	7 929	4 239	-	12 168
Ivory Coast	3 420	-	3 420	1 895	1 260	6 575
Jordan	2 365	-	2 365	10 285	12 211	24 861
Kenya	17 716	-	17 716	6 218	2 963	26 897
Lebanon	-	-	-	-	8 390	8 390
Liberia	-	-	-	-	3 035	3 035
Libyan Arab Jamahiriya	2 547	-	2 547	3 837	-	6 384
Madagascar	7 810	-	7 810	5 997	9 476	23 283
Malaysia	19 302	434	18 868	12 017	-	30 885
Mexico	18 388	4 343	14 045	-	-	14 045
Mongolia	4 349	-	4 349	12 031	-	16 380
Morocco	13 078	-	13 078	4 939	-	18 017
Nigeria	7 047	-	7 047	(110)	270	7 207
Panama	450	450	-	1 032	3 847	4 879
Paraguay	3 217	-	3 217	1 304	4 054	8 575
Peru	20 243	6 917	13 326	-	-	13 326
Philippines	17 533	-	17 533	9 011	4 268	30 812
Romania	889	-	889	-	-	889
Senegal	5 964	-	5 964	5 224	11 280	22 468
Sierra Leone	243	-	243	-	1 884	2 127
Spain	4 179	-	4 179	-	-	4 179
Syrian Arab Republic	2 841	-	2 841	-	-	2 841
Thailand	20 385	18 516	1 869	-	-	1 869
Tunisia	7 251	-	7 251	6 518	8 477	22 246
Turkey	11 667	-	11 667	5 684	-	17 351
Uruguay	13 055	6 335	6 720	-	-	6 720
Venezuela	4 026	-	4 026	-	-	4 026
Vietnam	18 260	-	18 260	2 584	3 236	24 080
Yugoslavia	12 158	-	12 158	10 293	25 926	48 377
Zaire	7 364	-	7 364	5 825	11 777	24 966
TOTAL	351 355	45 629	305 726	165 390	163 171	634 287

SCHEDULE J

COMBINED TABLE OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1981
AND OF INCOME AND OBLIGATIONS FOR THE YEAR 1981
(in thousands of US dollars)

Description	Administrative Fund	Working Capital Fund	Technical Assistance Fund	UNDP	UNIFSTD	UNEP	SIDA
	Statement No. I.B, I.C	II	III.A	IV.A	V.A	VI.A	VII.A
ASSETS, LIABILITIES AND SURPLUSES AS AT 31 DECEMBER 1981							
Assets							
Cash at banks, in hand and in transit (including interest bearing bank deposits)	25 568.0	1 994.0	10 861.6	144.8	-	43.6	1 347.8
Contributions and advances due	14 687.1	6.0	3 591.4	-	-	-	-
Accounts receivable and sundry debit balances	5 453.8	-	1 544.2	309.8	147.4	2.6	675.9
Total assets	45 708.9	2 000.0	15 997.2	454.6	147.4	46.2	2 023.7
Liabilities							
Reserve for unliquidated obligations	7 353.9	-	9 553.1	1 504.0	113.7	12.3	356.5
Accounts payable and sundry credit balances	2 405.1	-	940.3	772.0	151.7	-	7.7
Principal of the Working Capital Fund	-	2 000.0	-	-	-	-	-
Total liabilities	9 759.0	2 000.0	10 493.4	2 276.0	265.4	12.3	364.2
Surpluses as at 31 December 1981	35 949.9	-	5 503.8	(1 821.4)	(118.0)	33.9	1 659.5
INCOME AND OBLIGATIONS FOR THE YEAR 1981							
Income							
Balance brought forward from 1980							
Surpluses on 1 January 1981	17 242.4	-	5 927.0	(2 275.7)	-	13.9	1 130.0
Unliquidated obligations	7 859.2	-	6 807.1	-	-	5.4	596.9
	25 101.6	-	12 734.1	(2 275.7)	-	19.3	1 726.9
Income in 1981							
Regular or special contributions and allocations	81 669.0	-	11 857.3	6 630.8	-	163.5	1 342.3
Other income and exchange adjustments	10 712.7	-	902.0	(115.8)	-	-	-
Transfers among funds	-	-	-	-	-	-	-
	92 381.7	-	12 759.3	6 515.0	-	163.5	1 342.3
Total funds available in 1981	117 483.3	-	25 493.4	4 239.3	-	182.8	3 069.2
Obligations							
Expenditures ^{b/}	74 179.5	-	10 436.5	4 556.7	4.3	136.6	1 053.2
Unliquidated obligations as at 31 December 1981	7 353.9	-	9 553.1	1 504.0	113.7	12.3	356.5
	81 533.4	-	19 989.6	6 060.7	118.0	148.9	1 409.7
Surpluses as at 31 December 1981	35 949.9	-	5 503.8	(1 821.4)	(118.0)	33.9	1 659.5

a/ These adjustments are required in order to eliminate duplications resulting from the allocation of amounts both as income to a recipient fund and expenditures from a paying fund as follows:

Programme support costs to the Administrative Fund:	
United Nations Development Programme	\$992.444 (Statement IV.A)
Swedish International Development Authority	\$ 49.910 (Schedule F)
Regular Budget contributions to:	
International Centre for Theoretical Physics	\$852.669 (Schedule H)
International Laboratory of Marine Radioactivity	\$989.326 (Schedule H)

b/ Including expenditures in respect of unliquidated obligations carried forward from 1980 and prior years.

Programme activities supported by											Adjustments ^{a/}	Total
FRG	USA	USSR	Canada	Australia	Japan	Other Member States	IPS	ISFM	ICTP	ILMR		
VIII.A	IX.A	X.A	XI.A	XII.A	XIII	XIV	XV	XVI	XVII	XVIII		
1 266.8	1 971.0	440.7	14.9	152.8	160.0	282.2	(15.2)	34.7	(1 761.9)	77.0	-	42 582.8
-	-	-	-	-	-	-	86.8	2.0	2 824.6	-	-	21 197.9
21.7	1 675.7	180.3	49.0	-	21.5	881.0	0.2	-	110.9	0.6	-	11 074.6
1 288.5	3 646.7	621.0	63.9	152.8	181.5	1 163.2	71.8	36.7	1 173.6	77.6	-	74 855.3
360.1	767.8	0.5	6.9	42.8	50.7	74.6	3.9	-	97.7	-	-	20 298.5
5.6	5.9	0.3	-	-	-	2.2	-	-	64.0	7.5	-	4 362.3
-	-	-	-	-	-	-	-	-	-	-	-	2 000.0
365.7	773.7	0.8	6.9	42.8	50.7	76.8	3.9	-	161.7	7.5	-	26 660.8
922.8	2 873.0	620.2	57.0	110.0	130.8	1 086.4	67.9	36.7	1 011.9	70.1	-	48 194.5
448.1	2 766.2	598.6	63.5	74.3	100.6	269.3	-	-	470.3	-	-	26 828.5
469.4	602.3	136.4	1.5	17.4	14.6	38.7	-	-	-	-	-	16 548.9
917.5	3 368.5	735.0	65.0	91.7	115.2	308.0	-	-	470.3	-	-	43 377.4
1 212.8	3 272.6	-	180.9	116.3	202.2	1 301.9	191.6	78.7	3 247.4	1 145.5	(1 842.0)	110 770.8
-	-	(53.3)	-	-	-	-	-	-	81.5	7.6	(1 042.4)	10 492.3
-	(57.1)	-	-	-	(4.5)	(94.3)	94.3	26.0	35.6	-	-	-
1 212.8	3 215.5	(53.3)	180.9	116.3	197.7	1 207.6	285.9	104.7	3 364.5	1 153.1	(2 884.4)	121 263.1
2 130.3	6 584.0	681.7	245.9	208.0	312.9	1 515.6	285.9	104.7	3 834.8	1 153.1	(2 884.4)	164 640.5
847.4	2 943.2	61.0	182.0	55.2	131.4	354.6	214.1	68.0	2 725.2	1 083.0	(2 884.4)	96 147.5
360.1	767.8	0.5	6.9	42.8	50.7	74.6	3.9	-	97.7	-	-	20 298.5
1 207.5	3 711.0	61.5	188.9	98.0	182.1	429.2	218.0	68.0	2 822.9	1 083.0	(2 884.4)	116 446.0
922.8	2 873.0	620.2	57.0	110.0	130.8	1 086.4	67.9	36.7	1 011.9	70.1	-	48 194.5

P A R T V I

BUDGETARY PERFORMANCE

1981 REGULAR BUDGET

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

1. The following report on budgetary performance during 1981 is submitted in accordance with the recommendations by the United Nations General Assembly's Ad Hoc Committee of Experts to Examine the Finances of the United Nations and the Specialized Agencies [1].
2. The purpose of the report is to compare the total appropriations as presented in Statement I.A of this document with the total obligations incurred during the year and to provide brief explanations of the reasons for major differences.
3. The Regular Budget total for 1981 was \$88 677 000 [2]. Budget estimates were based on an exchange rate of 12.90 Austrian schillings to the United States dollar. Throughout 1981, however, the United Nations operational rate of exchange was above that rate, resulting in a reduction of the estimated requirements by \$10 557 000 as reflected in Statement IA.
4. In September 1981 the Board authorized the Director General to make transfers between Sections 1-9. These transfers reflected the impact of currency re-alignment and accommodated changes in financial requirements for programmes which became apparent after the General Conference had approved the 1981 budget.
5. During the last quarter of the year, more expenditures were recorded for services rendered under appropriation Section 9 (Cost of Work for Others) than expected at the time the Board authorized transfers of funds between appropriation Sections in September 1981. The additional expenditures were entirely offset by income.
6. Table 1 provides a comparison, by appropriation Section, of the revised appropriations for 1981 with total obligations incurred.

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

[2] GC(XXIV)/RES/373, para.1.

Table 1

Appropriation Section	Revised appropriations 1981 ^{a/}	Total obligations 1981	(Overrun) or underrun of revised appropriations
1. Technical assistance and training	3 465 000	3 422 910	42 090
2. Technical operations	14 690 000	13 829 757	860 243
3. Research and isotopes	11 550 000	11 512 817	37 183
4. Operational facilities	1 905 000	1 841 995	63 005
5. Safeguards	21 350 000	19 861 735	1 488 265
6. Policy-making organs	2 861 808	2 737 872	123 936
7. Executive management and administration	8 833 192	8 833 192	-
8. General services	10 730 000	9 940 516	789 484
9. Cost of work for others	2 992 806	2 992 806	-
Sub-total	78 377 806	74 973 600	3 404 206
Funds in excess of requirements	10 299 194	-	10 299 194
TOTAL	88 677 000	74 973 600	13 703 400

^{a/} See "Revised appropriations" column in Statement I.A. Revised appropriations are the original appropriations modified through authorized transfers.

7. As can be seen from Table 1, there were major underruns in respect of Technical Operations (5.9% of the amount approved for this Section), Safeguards (7%) and General Services (7.4%); explanations are provided in the narrative relating to the Sections in question. The total underrun was \$3 404 206, or 4.3% of the total amount approved for the nine Sections.

8. This underrun occurred despite a net currency exchange loss of \$1 447 962 that was due to an almost constantly rising United Nations exchange rate for dollars into schillings (the rate rose from 13.50 in January to 17.10 in August), which resulted in a substantial depreciation of the Agency's schilling holdings.

9. Table 2 provides a comparison, by item of expenditure, of the revised appropriations for 1981 with total obligations incurred.

Table 2

Item of expenditure	Revised appropriations 1981	Total obligations 1981	(Overrun) or underrun of revised appropriations
Established posts	36 718 400	36 452 308	266 092
Consultants	907 000	728 344	178 656
Overtime	194 900	168 080	26 820
Temporary assistance	673 000	569 927	103 073
Salaries and wages	38 493 300	37 918 659	574 641
Common staff costs	11 876 500	11 505 584	370 916
Travel	2 483 600	2 133 010	350 590
Meetings:			
Conferences, symposia, seminars	789 000	659 474	129 526
Technical committees and advisory groups	1 250 700	985 446	265 254
Representation and hospitality	110 100	90 762	19 338
Scientific and technical contracts	2 633 700	2 165 059	468 641
Scientific supplies and equipment	1 490 700	1 422 897	67 803
Common services, supplies and equipment	14 072 700	12 785 640	1 287 060 ^{a/}
Other items of expenditure	899 700	866 301	33 399
Losses from the exchange of currencies	1 285 000	1 447 962	(162 962)
Cost of work for others	2 992 806	2 992 806	-
Sub-total	78 377 806	74 973 600	3 404 206
Funds in excess of requirements	10 299 194	-	10 299 194
TOTAL	88 677 000	74 973 600	13 703 400

a/ Including VIC operating cost savings of \$524 891.

10. Revised appropriations provided funds for an estimated currency exchange loss of \$1 285 000, but this provision was overrun by \$162 962 (or 12.7%). The net loss was charged to the 1981 budget as expenditure, being distributed among all appropriation Sections on the basis of salary payments, as these constitute the major part of the Agency's schilling expenditures.

11. The revised appropriations were based on the assumption of a mean exchange rate of 15.89 schillings to the dollar. During the last quarter of 1981, however, the exchange rate fell to 15.50, resulting in a mean rate of 15.63. This resulted in increased dollar expenditures in respect of those items of expenditure which involve disbursements mainly in schillings - for example, salaries and wages, local purchases and services (primarily under common services, supplies and equipment). However, the expenditure increases due to the lower dollar/schilling exchange rate were overall more than offset by the fact that the actual requirements were less than had been provided for.

12. With regard to Table 2, the "Revised appropriations 1981" constituted the basis for the preparation of the request made by the Director General to the Board in September 1981 to authorize transfers between Sections of the Budget. At that time, it was envisaged that the requirements would change owing to changes in the dollar/schilling exchange rate and also to changes in programme requirements. In respect of changes within appropriation Sections, the Director General exercised his authority to transfer items of expenditures within Sections. Specifically, the changes relate to a decrease in respect of

salaries and wages and related common staff costs, technical committees and advisory group and scientific supplies and equipment. Estimated increases relate to duty travel of staff, conferences, symposia and seminars, scientific contracts, common services, supplies and equipment, losses from the exchange of currencies and cost of work for others.

13. In the case of established posts, the lower actual requirements were due mainly to the late recruitment of staff in the Professional category, especially under "Safeguards"; the lower actual requirements in respect of common staff costs resulted mainly from the fact that staff recruitment costs (recruitment travel, removal and installation grant costs) were less than expected; and the lower actual requirements in respect of common services, supplies and equipment were due partially to the fact that VIC operating costs were less than expected. In addition, the expenditures for providing INIS clearing-house services and printing services remained below the estimates on which the revised appropriations were based.

14. The underrun in respect of travel relates to all appropriation Sections, but primarily to "Safeguards" (inspection travel). "Safeguards" also had the largest underrun in respect of scientific and technical contracts.

15. Fewer meetings were held than had been planned and the costs per meeting were lower than had been foreseen, so that there was a substantial underrun in respect of technical committees and advisory groups.

Section 1. Technical assistance and training^{a/}

Exhibit 1

Item of expenditure	Revised appropriations 1981	Total obligations 1981	(Overrun) or underrun of revised appropriations
Established posts	2 093 700	2 106 719	(13 019)
Consultants	50 400	41 135	9 265
Overtime	2 000	1 784	216
Temporary assistance	56 900	52 415	4 485
Salaries and wages	2 203 000	2 202 053	947
Common staff costs	680 500	668 126	12 374
Travel	63 000	35 513	27 487
Representation and hospitality	800	682	118
Common services, supplies and equipment	9 000	8 697	303
Losses from the exchange of currencies	73 200	84 463	(11 263)
Transfer of costs:			
Linguistic services	227 500	226 237	1 263
Printing and publishing services	103 000	102 006	994
Data processing services	105 000	95 133	9 867
TOTAL	3 465 000	3 422 910	42 090

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

16. The overrun in respect of established posts resulted from the general increase in staff costs during the last quarter, which was not compensated for by delayed recruitment of staff.

17. The underrun in travel resulted, in part, from the fact that some costs of special missions were met from extrabudgetary resources.

Section 2. Technical operations

Exhibit 2

Item of expenditure	Revised appropriations 1981	Total obligations 1981	(Overrun) or underrun of revised appropriations
Established posts	6 433 200	6 377 734	55 466
Consultants	366 500	292 321	74 179
Overtime	28 800	14 121	14 679
Temporary assistance	94 100	65 443	28 657
Salaries and wages	6 992 600	6 749 619	172 981
Common staff costs	2 090 800	2 019 535	71 265
Travel	281 700	217 054	64 646
Meetings:			
Conferences, symposia and seminars	227 800	150 471	77 329
Technical committees and advisory groups	856 400	680 189	176 211
Representation and hospitality	29 800	23 983	5 817
Scientific and technical contracts	674 800	501 182	173 618
Scientific supplies and equipment	69 700	52 301	17 399
Common services, supplies and equipment	2 984 600	2 789 273	195 327
Other items of expenditure	28 800	19 185	9 615
Losses from the exchange of currencies	225 200	250 997	(25 797)
Transfer of costs:			
Linguistic services	763 000	777 749	(14 749)
Printing and publishing services	2 567 000	2 398 886	168 114
Data processing services	(3 226 600)	(2 996 444)	(230 156)
Conference services	148 400	149 777	(1 377)
Other	46 000	46 000	-
TOTAL	14 690 000	13 829 757	860 243

18. With regard to Exhibit 2, reference is made to paragraph 4 of the report by the Director General on the accounts for 1981 (Part III). Appropriation Section 2, "Technical operations", covers "Nuclear power", "Nuclear fuel cycle", "Nuclear safety", "Information and technical services" and "Nuclear explosions for peaceful purposes". Total obligations of each of these programmes remained below the revised appropriations. The largest underruns were experienced under "Nuclear fuel cycle" (8%) and "Nuclear safety" (7%).

19. The total expenditure for consultants' meetings held to prepare safety guides under the "Nuclear safety" programme remained below the estimated level.

20. Nine symposia and seminars were held as planned but at considerably lower cost than estimated. Out of 70 technical committee and advisory group meetings planned, 66 were convened, some with less interpretation than foreseen.

21. The original appropriation for research contracts was increased by \$113 000 in respect of the "Nuclear power", "Nuclear fuel cycle" and "Nuclear safety" programmes in order to provide for the award of additional contracts. However, actual obligations remained within the original appropriation. A large portion of the underrun in respect of printing and publishing services is attributable to a lower output of publications than planned under "Nuclear fuel cycle".

22. The cost of data processing services distributed to Agency programmes remained below the amount allocated. However, computer services rendered to the United Nations organizations increased as mentioned under appropriation Section 9, "Cost of Work for Others".

Section 3. Research and isotopes

Exhibit 3

Item of expenditure	Revised appropriations 1981	Total obligations 1981	(Overrun) or underrun of revised appropriations
Established posts	2 998 500	2 922 511	75 989
Consultants	177 900	159 023	18 877
Overtime	400	-	400
Temporary assistance	1 700	897	803
Salaries and wages	3 178 500	3 082 431	96 069
Common staff costs	974 600	926 847	47 753
Travel	110 700	101 270	9 430
Meetings:			
Conferences, symposia and seminars	271 800	204 757	67 043
Technical committees and advisory groups	145 800	121 193	24 607
Representation and hospitality	19 000	14 332	4 668
Scientific and technical contracts	1 464 900	1 489 257	(24 357)
Scientific supplies and equipment	26 100	8 028	18 072
Common services, supplies and equipment	21 900	29 121	(7 221)
Losses from the exchange of currencies	104 800	117 174	(12 374)
Transfer of costs:			
Linguistic services	247 900	180 289	67 611
Printing and publishing services	803 400	918 313	(114 913)
Data processing services	181 000	192 995	(11 995)
Laboratory services	3 882 000	4 005 563	(123 563)
Conference services	117 600	121 247	(3 647)
TOTAL	11 550 000	11 512 817	37 183

23. Appropriation Section 3, "Research and isotopes", covers "Food and agriculture", "Life sciences" and "Physical sciences".

24. The underrun in respect of established posts resulted from the late recruitment of Professional staff under all three programmes.

25. Ten symposia and seminars were held as planned. However, extrabudgetary contributions resulted in a reduction in costs. Of 16 technical committee and advisory group meetings planned, 15 were convened, and the costs of the individual meetings were lower than foreseen.

26. The number of pages of translation required was below the estimate for all three programmes.

27. The overrun in respect of printing and publishing services resulted mainly from the fact that the proceedings of two symposia held under the "Life sciences" programme were particularly voluminous; that in respect of laboratory services was due primarily to the fact that the charges for laboratory services to the "Physical sciences" programme were at a higher level than provided for in the revised appropriation.

Section 4. Operational facilities

Exhibit 4

Item of expenditure	Revised appropriations 1981	Total obligations 1981	(Overrun) or underrun of revised appropriations
Established posts	3 459 100	3 473 490	(14 390)
Consultants	105 700	109 053	(3 353)
Overtime	40 400	44 001	(3 601)
Temporary assistance	64 300	70 916	(6 616)
Salaries and wages	3 669 500	3 697 460	(27 960)
Common staff costs	1 101 300	1 075 992	25 308
Travel	43 900	28 237	15 663
Meetings:			
Conferences, symposia and seminars	929 000	840 260	88 740
Technical committees and advisory groups	10 000	-	10 000
Representation and hospitality	17 000	17 092	(92)
Scientific and technical contracts	16 000	11 633	4 367
Scientific supplies and equipment	543 000	520 393	22 607
Common services, supplies and equipment	1 668 000	1 521 713	146 287
Other items of expenditure	938 100	678 190	259 910
Losses from the exchange of currencies	107 500	120 592	(13 092)
Transfer of costs:			
Linguistic services	10 200	6 288	3 912
Printing and publishing services	110 600	94 708	15 892
Data processing services	35 000	44 870	(9 870)
Laboratory services	(4 791 800)	(4 751 577)	(40 223)
TOTAL	4 407 300	3 905 851	501 449
Source of funds:			
Regular Budget	1 905 000	1 841 995	63 005
Extrabudgetary resources	2 502 300	2 063 856	438 444
TOTAL	4 407 300	3 905 851	501 449

28. Appropriation Section 4, "Operational facilities", covers the Seibersdorf Laboratory, the Regular Budget portion of the International Centre for Theoretical Physics (Trieste Centre) and the Regular Budget portion of the International Laboratory of Marine Radioactivity (Monaco Laboratory). The costs of the Seibersdorf Laboratory (including the hydrology laboratory at VIC) are allocated to the four programmes which are supported by it - the three programmes discussed under appropriation Section 3 and the "Safeguards" programme, discussed under appropriation Section 5.

29. In addition to the Regular Budget, the items of expenditure in Exhibits 4 and 4a include items which are funded from extrabudgetary resources. Detailed actual obligations for the three operational facilities are shown in the Exhibit 4a.

Exhibit 4a

Item of expenditure	Actual 1981 obligations			
	Laboratory	Trieste Centre	Monaco Laboratory	TOTAL
Established posts	2 451 422	401 525	620 543	3 473 490
Consultants	-	98 798	10 255	109 053
Overtime	22 518	21 483	-	44 001
Temporary assistance	15 682	54 322	912	70 916
Salaries and wages	2 489 622	576 128	631 710	3 697 460
Common staff costs	777 393	101 785	196 814	1 075 992
Travel	6 970	10 638	10 629	28 237
Meetings:				
Conferences, symposia and seminars	-	840 260	-	840 260
Technical committees and advisory groups	-	-	-	-
Representation and hospitality	-	16 539	553	17 092
Scientific and technical contracts	9 950	-	1 683	11 633
Scientific supplies and equipment	374 998	-	145 395	520 393
Common services, supplies and equipment	923 974	528 608	69 131	1 521 713
Other items of expenditure	5 881	672 309	-	678 190
Losses from the exchange of currencies	95 711	-	24 881	120 592
Transfer of costs:				
Linguistic services	5 633	-	655	6 288
Printing and publishing services	16 575	76 669	1 464	94 708
Data processing services	44 870	-	-	44 870
Laboratory services	(4 751 577)	-	-	(4 751 577)
TOTAL	-	2 822 936	1 082 915	3 905 851
Source of funds:				
Regular Budget	-	852 669	989 326	1 841 995
Extrabudgetary resources	-	1 970 267	93 589	2 063 856
TOTAL	-	2 822 936 ^{a/}	1 082 915	3 905 851

^{a/} An overrun of \$572 936 was funded from extrabudgetary resources over and above those shown in Annex V and Table 1 of document GC(XXIV)/630.

30. The operation of the Seibersdorf Laboratory resulted in an underrun of about 1%, reflecting primarily lower expenditures on utilities.

31. The Trieste Centre is jointly financed through contributions from the Agency's Regular Budget, UNESCO and the Italian Government. In addition, funds were made available in 1981 by Denmark, the Federal Republic of Germany, Japan, the Netherlands, Sweden, the United States of America and OPEC. Support to the Trieste Centre from extrabudgetary resources consisted primarily of the funding of meetings and "Other items of expenditure"; the estimates for all of these were underrun. No meeting of the Scientific Council was convened in 1981; this is reflected under "Technical committees and advisory groups".

32. The total activities at the Monaco Laboratory, which are supported in part by the Principality of Monaco, were executed with an underrun of about 2.6% and actual extrabudgetary income exceeded the revised estimates; the result was a Regular Budget underrun of 4%.

Section 5. Safeguards

Exhibit 5

Item of expenditure	Revised appropriations 1981	Total obligations 1981	(Overrun) or underrun of revised appropriations
Established posts	10 186 100	9 987 242	198 858
Consultants	87 200	28 512	58 688
Overtime	4 900	1 954	2 946
Temporary assistance	3 100	2 134	966
Salaries and wages	10 281 300	10 019 842	261 458
Common staff costs	3 310 500	3 166 245	144 255
Travel	1 848 000	1 633 136	214 864
Meetings:			
Conferences, symposia and seminars	65 000	38 728	26 272
Technical committees and advisory groups	166 000	141 575	24 425
Representation and hospitality	15 400	11 881	3 519
Scientific and technical contracts	462 500	153 693	308 807
Scientific supplies and equipment	908 100	907 687	413
Common services, supplies and equipment	429 000	428 816	184
Other items of expenditure	8 700	949	7 751
Losses from the exchange of currencies	356 500	400 302	(43 802)
Transfer of costs:			
Linguistic services	92 200	100 215	(8 015)
Printing and publishing services	113 000	134 739	(21 739)
Data processing services	2 211 600	1 805 090	406 510
Laboratory services	909 800	746 014	163 786
Legal services	150 000	150 000	-
Conference services	22 400	22 823	(423)
TOTAL	21 350 000	19 861 735	1 488 265

33. Delays in the recruitment of staff resulted in an underrun of about 2% in respect of established posts; the corresponding underrun for 1980 was over 4%, which indicates that safeguards staff recruitment action was speeded up in 1981. Various consultants' meetings planned in connection with the preparation of advisory group meetings did not take place, resulting in an underrun in respect of "Consultants".

34. The original appropriation for inspection travel was increased by \$164 000; however, total obligations remained below the revised appropriation. All meetings planned were held, but at lower cost than estimated; the cost of a safeguards workshop seminar held in the Soviet Union remained far below the original estimate.

35. The underrun in respect of scientific and technical contracts was due in part to the fact that the number of inspection samples for analysis under service contracts with analytical laboratory network members was lower than expected and in part to the fact that the negotiation of contracts for the installation of field equipment did not proceed at the expected rate.

36. Requirements for data processing services remained 18% below the estimates. The underrun in respect of laboratory services resulted from the smaller use made of SAL's services than foreseen.

Section 6. Policy-making organs

Exhibit 6

Item of expenditure	Revised appropriations 1981	Total obligations 1981	(Overrun) or underrun of revised appropriations
Established posts	165 600	171 973	(6 373)
Overtime	23 500	47 632	(24 132)
Temporary assistance	18 900	13 050	5 850
Salaries and wages	208 000	232 655	(24 655)
Common staff costs	53 900	54 540	(640)
Travel	1 100	1 041	59
Meetings:			
Conferences, symposia and seminars	224 400	265 518	(41 118)
Common services, supplies and equipment	100 308	39 287	61 021
Other items of expenditure	72 000	61 930	10 070
Losses from the exchange of currencies	5 700	6 895	(1 195)
Transfer of costs:			
Linguistic services	1 525 600	1 507 736	17 864
Printing and publishing services	528 000	408 509	119 491
Conference services	142 800	159 761	(16 961)
TOTAL	2 861 808	2 737 872	123 936

37. The overrun in respect of established posts reflects the general increase in staff costs. Additional and longer meetings of the General Conference resulted in a substantial increase of expenditure for overtime.

38. The obligations in respect of meetings related to interpretation services for meetings of the General Conference, the Board of Governors and its Committees and for informal consultations. Actual interpretation requirements for Board Committees and informal consultations exceeded the provision under the revised appropriation.

39. The underrun in respect of common services, supplies and equipment related primarily to the discontinuation of charging utility costs to meetings of the Board (these costs are absorbed in appropriation Section 8, "General services"); printing services required in connection with meetings of the Board and its Committees remained substantially below the estimate.

Section 7. Executive management and administration

Exhibit 7

Item of expenditure	Revised appropriations 1981	Total obligations 1981	(Overrun) or underrun of revised appropriations
Established posts	9 933 300	9 956 931	(23 631)
Consultants	197 800	178 607	19 193
Overtime	93 900	64 807	29 093
Temporary assistance	414 000	355 804	58 196
Salaries and wages	10 639 000	10 556 149	82 851
Common staff costs	3 171 100	3 107 081	64 019
Travel	152 200	125 772	26 428
Meetings:			
Technical committees and advisory groups	82 500	42 489	40 011
Representation and hospitality	43 900	39 121	4 779
Scientific and technical contracts	15 500	9 294	6 206
Common services, supplies and equipment	1 512 692	1 317 645	195 047
Other items of expenditure	7 200	2 033	5 167
Losses from the exchange of currencies	347 800	393 079	(45 279)
Transfer of costs:			
Linguistic services	(2 874 500)	(2 805 457)	(69 043)
Printing and publishing services	(4 300 000)	(4 119 995)	(180 005)
Data processing services	663 000	815 589	(152 589)
Conference services	(431 200)	(453 608)	22 408
Other: Safeguards	(150 000)	(150 000)	-
PNE	(46 000)	(46 000)	-
TOTAL	8 833 192	8 833 192	-

40. Appropriation Section 7, "Executive management and administration", covers "Executive management and technical programme planning", "Administration", "Linguistic services" and "Printing and publishing services".

41. The overruns and underruns in this appropriation Section balanced. A large overrun was experienced under data processing services; major underruns occurred under temporary assistance, meetings and common services, supplies and equipment.

42. The figures in the right-hand column for linguistic services, printing and publishing services and conference services are net figures reflecting the allocation of the costs of these services to users inside and outside "Executive management and administration". The overrun in respect of data processing services is in part due to the additional cost of programming the cost-accounting system of printing services; the increase is more than offset by an underrun in respect of common services, supplies and equipment for printing services. The total cost of translation services remained below the estimates, primarily as a result of reduced employment of temporary staff.

43. The costs of meetings on international plutonium storage and international spent fuel management were fully met from extrabudgetary resources; the savings are reflected under technical committees and advisory group meetings.

Section 8. General services

Exhibit 8

Item of expenditure	Revised appropriations 1981	Total obligations 1981	(Overrun) or underrun of revised appropriations
Established posts	1 836 300	1 857 233	(20 933)
Consultants	18 500	18 491	9
Overtime	23 000	15 264	7 736
Temporary assistance	70 000	63 590	6 410
Salaries and wages	1 947 800	1 954 578	(6 778)
Common staff costs	596 800	589 003	7 797
Travel	3 000	1 625	1 375
Representation and hospitality	200	210	(10)
Common services, supplies and equipment ^{a/}	8 003 800	7 207 773	796 027
Other items of expenditure	-	323	(323)
Losses from the exchange of currencies	64 300	74 460	(10 160)
Transfer of costs:			
Linguistic services	8 100	6 943	1 157
Printing and publishing services	75 000	62 834	12 166
Data processing services	31 000	42 767	(11 767)
TOTAL	10 730 000	9 940 516	789 484

a/ VIC operating costs included under this item of expenditure 6 427 000 5 902 109 524 891

44. The overrun in respect of established posts reflects the general increase in staff costs, which was not compensated for by delays in recruitment.

45. The underrun in this appropriation Section is, to a large extent, due to reduced obligations in respect of VIC operating costs, which are included under common services, supplies and equipment and are also set out separately below the exhibit. Partly as a result of energy saving measures, actual requirements were lower than the estimates for the revised appropriation.

Section 9. Cost of work for others

Exhibit 9

	Original budget modified by authorized transfers 1981	Total obligations 1981	(Overrun) or underrun accrued by additional transfer
Data processing services	850 000	972 275	(122 275)
Printing services	754 000	926 885	(172 885)
Medical services	349 800	358 050	(8 250)
Library services	781 200	735 596	45 604
TOTAL	2 735 000	2 992 806	(257 806)

46. Appropriation Section 9 reflects the cost of certain services rendered to other United Nations organizations. It is financed entirely from miscellaneous income earned through the provision of these services. The use of such income is authorized in the Regular Budget appropriations resolution.

47. The volume of printing services for UNIDO during the last quarter of the year exceeded the estimate. More data processing services were requested by UNIDO and the United Nations Postal Administration than foreseen.

P A R T VII

SIGNIFICANT ACCOUNTING POLICIES OF THE AGENCY

General

1. The Agency's accounts are governed by the Financial Regulations adopted by the Board of Governors and the Interim Financial Rules established by the Director General. These Regulations and Rules are supplemented by Board decisions and directives.
2. The financial period of the Agency is the calendar year.
3. The annual accounts are presented in United States dollars. The Agency applies currency exchange rates consistent with those established by the United Nations.
4. The Administrative Fund can only be used for a single year and is, therefore, subject to strict and formal budgetary and procedural arrangements. In other funds the unobligated balances at the end of the financial period generally remain available for the purpose for which the money was provided and unliquidated obligations are subject to less restrictive conditions.
5. Financial resources accepted for purposes specified by contributors are maintained in separate accounts and appropriate accounting procedures are instituted to limit the use of these resources to the purposes, and subject to conditions, specified by the contributors.
6. Changes in budgetary and accounting procedures which affect the comparability of the financial presentation with that of the previous year are disclosed in the Director General's report on the annual accounts.

Method of Accounting

7. Income and expenses are recognized on a modified accrual basis in the following manner:
 - income from contributions and from reimbursable services is recorded in the year in which such income becomes due - other income is recognized on a cash basis;
 - expenses are generally recognized in the year in which the liability is incurred for goods or services received;
 - depreciation is not recorded for capital assets, nor are provisions made for any unused annual leave or repatriation grant entitlements;
 - certain amounts at year-end for which the goods have not yet been received or the services have not yet been rendered are carried forward as unliquidated obligations under the Director General's special authorization in conformity with criteria established by the Board of Governors.
8. Income and expenses are recorded in separate accounts, except that:
 - any allowances or refunds charged in the same financial period against the budgetary accounts are credited against corresponding expenses;
 - losses recognized as a result of currency fluctuations are offset against gains recognized during the same financial period. At the close of the financial period, any net gains are taken into account as miscellaneous income and any net losses are charged to the budget of the financial period.

9. For contributions originally receivable in a currency other than the United States dollar, the difference between the dollar value of the particular currency involved at the date when the contribution was recorded and the dollar value at the date of collection is generally considered an adjustment to income.

10. The costs for the common services shared by the Vienna-based United Nations organizations and managed by the Agency are charged or allocated to user organizations on a basis agreed to by the user organizations as being suitable for the particular service involved. Billed amounts exclude overhead costs and contain no provision for profit. The amounts collected from the other user organizations for services rendered are recorded as miscellaneous income. The organizations share in the cost of equipment on a basis agreed upon prior to the placement of the order. Accordingly, no depreciation is included in the amounts billed.

Assets and Liabilities

11. Capital assets of the Agency are not capitalized in the accounting records.

12. Accounts receivable, accounts payable and unliquidated obligations are recorded at the exchange rate applicable at the time the transaction took place and are reported on this basis in the annual accounts at year-end.