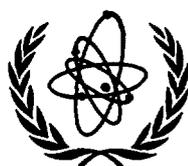


# THE AGENCY'S ACCOUNTS FOR 1982

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GC(XXVII)/685

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INTERNATIONAL ATOMIC ENERGY AGENCY



# THE AGENCY'S ACCOUNTS FOR 1982

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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 1982.

2. The Board has examined the reports by the External Auditor and the Director General on the accounts, as well as the accounts themselves, and submits the following draft resolution for the consideration of the General Conference.

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The General Conference,

Having regard to Financial Regulation 12.04,

Takes note of the report of the External Auditor on the Agency's accounts for the year 1982 and of the report of the Board of Governors thereon [\*].

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[\*] GC(XXVII)/685.

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[1] INFCIRC/8/Rev.1.

LETTER FROM THE EXTERNAL AUDITORS TO THE CHAIRMAN  
OF THE BOARD OF GOVERNORS

21 March 1983

Sir,

In accordance with Financial Regulation 12.04, I have the honour to present my report on the Accounts of the International Atomic Energy Agency for the year ended 31 December 1982. The financial Statements, which I have examined and certified individually, are transmitted herewith.

Accept, Sir, the assurances of my highest consideration.

(signed) D.G. Njoroge  
External Auditor

The Chairman of the Board of Governors  
of the International Atomic Energy Agency  
A-1400 Vienna  
Austria

P A R T I I

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 1982

Introductory

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 forming the Agency's Accounts for the year ended 31st December 1982.

Audit opinion

2. I have examined the Agency's Accounts for the year ended 31st December 1982 in accordance with the Principles Governing the Audit Procedures of the International Atomic Energy Agency and in conformity with generally accepted auditing standards. I have obtained all the information and explanations that I have required and as a result of my audit, I certify that, in my opinion:

- a) the financial Statements are in accord with the books and records of the Agency and present, fairly, the Agency's financial position as at 31 December 1982
- b) the financial transactions reflected in the Statements have been in accordance with Regulations and Rules, the budgetary provisions and other applicable directives.
- c) that other than an amount of \$ 63 531.33 with three banks, the securities and moneys on deposit and on hand have been verified by certificates received direct by me from the Agency's depositories.

Internal Audit

3. 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 greatly facilitated my examination.

### Significant Accounting Policies

4. As recommended in the External Auditor's Report for 1981 a review of all accounts receivable, accounts payable and unliquidated obligations was done and as a result certain accounts receivable and unliquidated obligations as at 31st December 1982, which were considered significant, were revalued using the United Nations rates of exchange prevailing as at 31st December 1982. The revaluation resulted in an overall reduction of \$ 90 777 in the Administrative Fund's unliquidated obligations. Of this amount, \$ 10 400 related to the 1979/1980 unliquidated obligations relating to the Agency's Transfer to its Permanent Headquarters, while \$ 80 377 related to 1982 unliquidated obligations.

5. The Statement of Significant Accounting Policies of the Agency has also been revised to stipulate this significant change in Accounting Policy.

### Unliquidated obligations

6. As stated in paragraph 14 of the Director General's Report, the total unliquidated obligations relating to the administrative fund totalled \$ 7 085 595 as at 31st December 1982 made up as follows:

1979 & 1980	Transfer of the Agency to its Permanent Headquarters (Donaupark)		\$ 52 174
1981	Research Contracts		418 985
1982	Research Contracts	1 230 409	
	Other Items	<u>5 384 027</u>	<u>6 614 436</u>
TOTAL			<u>\$ 7 085 595</u>

This represents a reduction of \$ 268 273 when compared with the 1981 figure of \$ 7 353 868.

7. The balance of \$ 52 174 shown above relates to outstanding invoices on the Donaupark contracts. It has been indicated that the Agency intends to liquidate this account at the end of 1983, in the event of the balance being too small to be included in a separate statement, with any outstanding invoices thereafter being met from the Regular Budget of the year then current.

### Savings on the Liquidation of Obligations

8. The savings in 1982 on liquidation of prior years obligations totalled \$ 741 077. Of this amount \$ 724 491 related to obligations brought forward from 1980 and 1981 while \$ 16 586 was in respect of obligations relating to the Transfer of the Agency to its Permanent Headquarters. An important factor contributing to these savings was the movement of exchange rate between the US dollar and the Austrian schilling. The general upward trend of the dollar

against the schilling during the year meant that in terms of dollars, lesser amounts were spent to liquidate those obligations payable in schillings which had been entered into earlier when the schilling had a higher value in relation to the dollar.

#### Status of Contributions Outstanding

9. The total contributions still receivable and outstanding stood at \$ 14 018 059 as at 31st December 1982. Out of this amount, a sum of \$ 12 467 500 relates to 1982 while the balance of \$ 1 550 559 relates to 1981 and earlier years.

10. Of the outstanding amount of \$ 12 467 500 due in respect of 1982, a sum of \$ 8 478 974 or 68% of the outstanding amount, was due from one Member State. The amount has, however, since been reduced to \$ 5 135 652 after taking account of the member's share of 1980 cash surplus of \$ 3 343 322.

11. The outstanding contributions amounting to \$ 1 550 559 relating to 1981 and earlier years are due from some 24 members, some of whom, although the Secretariat has regularly and frequently reminded them of their arrears, have not paid their contributions for many years.

#### Arabic Language as an Official and Working Language of the General Conference

12. The introduction of the Arabic language as an official and working language of the General Conference was approved by the General Conference in September 1981 [1]. No budgetary provision was included for the financing of the costs involved. However, after taking account of a total contribution of \$ 97 800 by the Governments of Iraq and Saudi Arabia, a transfer of a net provision of \$ 205 000 to the Policy-making organ Section of the Regular Budget was authorized by the Board of Governors in September 1982 to cover the additional cost of the use of Arabic language in the year 1982.

#### International Centre for Theoretical Physics

##### Italian Income Tax

13. In paragraphs 43 and 44 of the External Auditor's Report on the accounts for the year ended 31st December 1981, reference was made to 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, but which the Italian Government did not apparently consider as refundable by it. This amount, together with additional claims and advances totalling \$ 150 124, was subsequently charged to expenditure during 1982 to bring the total so charged to \$ 235 310 as indicated in the Director General's Report.

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[1] See GC(XXV)/RES/390.

Technical Assistance Fund

Assessed Programme Costs

14. The detailed position regarding collection of Assessed Programme Costs is given in Schedule H to the Technical Assistance Fund Statement V.A, but summarized, it was as follows as at 31st December 1982:

<u>1982</u>	<u>1981</u>			<u>Prior years Outstanding</u>		<u>Total Outstanding</u>
	<u>Assessed</u>	<u>Paid</u>	<u>Outstanding</u>	<u>1980</u>	<u>1971-1979</u>	
Not yet assessed	583 190	67 987	515 203	202 519	242 022	959 744

One problem affecting the prompt collection of the amounts assessed relates to the fact that the assessments are notified to the member countries approximately eighteen months after the end of the year to which they relate.

Special Accounts - Programmes supported by Member States and Organizations

15. As part of the audit of income in Special Accounts, confirmations regarding donations were requested from six donor countries, all of which confirmed their donations.

Losses of assets

16. Losses of assets were reported to me in accordance with Financial Regulation 10.05. They amounted to \$ 1 182. Recovery through insurance has been or will be effected for all items.

17. The Deputy Director General for Administration has approved the write-off of uncollectible accounts receivable in an amount of \$ 893. I am satisfied with the information and explanations I have obtained regarding the write-offs.

United Nations Development Programme

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

Commissary

19. As required by the relevant rule, 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

20. I would like to record my appreciation for the valuable assistance and cooperation extended to me and my officers by the Director General and his staff during the audit of the Agency's Accounts. Their readiness to provide information and give explanations when requested to do so has greatly facilitated the audit work.

(signed) D.G. Njoroge  
External Auditor

Vienna, 21 March 1983



P A R T    I I I

REPORT BY THE DIRECTOR GENERAL ON THE ACCOUNTS  
FOR 1982

1. I present herewith the Agency's accounts for the year ended 31 December 1982, 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 1982 Regular Budget are reported in Statement I.A. Total appropriations amounted to \$ 86 369 000 [1], of which \$ 77 344 000 (Statement I.C) was to be financed from contributions made by Member States on the basis of the 1982 scale of assessment, \$ 3 710 000 (Schedule D) from income from Work for Others and \$ 5 315 000 (Schedule D) from other miscellaneous income.

3. In the course of the examination of the Agency's accounts for 1981 by the Administrative and Budgetary Committee of the Board of Governors it was suggested that the accounts document should in future provide separate information on the impacts of currency exchange rate fluctuations and programme adjustments for each programme area.

4. The impact of currency exchange rate fluctuations amounting to \$ 5 079 000, approved transfers within Sections of the Regular Budget and additional income is shown in the table below:

Appropriation Section	Appropriations <u>a/</u>	Revisions			Total	Revised appropriation
		Effect of exchange rate changes <u>b/</u>	Approved transfers <u>c/</u>	Additional income <u>d/</u>		
1. Technical assistance and training	3 877 000	(254 000)	(4 275)	-	(258 275)	3 618 725
2. Technical operations	14 803 000	(869 000)	809 154	-	(59 846)	14 743 154
3. Research and isotopes	12 451 000	(676 000)	(130 000)	-	(806 000)	11 645 000
4. Operational facilities	2 387 000	(12 000)	(248 000)	-	(260 000)	2 127 000
5. Safeguards	25 693 000	(1 454 000)	(484 000)	-	(1 938 000)	23 755 000
6. Policy-making organs	2 694 000	(173 000)	512 000	-	339 000	3 033 000
7. Executive management and administration	9 607 000	(624 000)	209 000	-	(415 000)	9 192 000
8. General services	11 147 000	(767 000)	(648 879)	-	(1 415 879)	9 731 121
9. Cost of work for others	3 710 000	(250 000)	(108 000)	158 497	(199 503)	3 510 497
Funds in excess of requirements	-	5 079 000	93 000	(158 497)	5 013 503	5 013 503
<b>TOTAL</b>	<b>86 369 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>86 369 000</b>

a/ GC(XXV)/RES/383, para.1., based on a currency exchange rate of AS 15.50 to the U.S. dollar.

b/ Based on a mean rate of exchange of AS 16.80 to the U.S. dollar in 1982.

c/ GC(XXV)/RES/383, para.3(b).

d/ GC(XXV)/RES/383, para.3(a).

[1] Resolution GC(XXV)/RES/383, para.1.

5. The additional income of \$ 158 497 under "Cost of work for others" resulted from increased services provided.

6. As may be seen from Statement I.A, total obligations incurred during 1982 amount to \$ 79 590 787, which resulted in an unobligated balance of \$ 6 778 213. The General Conference authorized the Director General to make transfers among the appropriation Sections, with the prior approval of the Board of Governors. In September 1982, the Board authorized the Director General to make specific transfers in the amounts shown in the above table in the column headed "Approved transfers". All these transfers are in conformity with the decisions of the Board. Additional amounts of \$ 42 725 and \$ 47 121 were transferred to appropriation Section 1, "Technical assistance and training", and appropriation Section 8, "General services", respectively from appropriation Section 2, "Technical operations". These transfers fall within the limit authorized by the Board, which has stipulated that, in case of need, transfers to one or more of the appropriation Sections can be made provided they do not exceed \$ 50 000 to any one Section.

7. It will be noted that Statement I.A includes \$ 97 800 under "Special contributions". The General Conference in 1981 decided to introduce Arabic as an official and working language of the Conference [2]. No funds were provided for in the 1982 budget to meet the costs involved. The special contributions received during 1982 met part of these costs.

8. The unobligated balance of \$ 6 778 213 results largely from the effects of exchange rate fluctuations. Financial results pertaining to the unobligated balances by appropriation Section are reported in Part VI, "Budgetary performance".

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

9. The significant trends in 1982 are commented on below.

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

10. As of 31 December 1982, total cash in hand and at banks amounted to \$ 32 416 453. Of this amount, \$ 30 826 054 represents cash surpluses from prior years (Statement I.D). The cash surplus for 1980, amounting to \$ 12 935 951, became available early in 1983 for surrender to Member States. An additional amount of \$ 17 884 172 (Schedule B.3) will become available for surrender in 1984.

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

11. Total assessed contributions for 1982 amounted to \$ 77 344 000 (Statement I.C). Payments of 1982 assessments in 1982 amounted to \$ 64 876 500, or 84% of the total (Schedule B.1).

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[2] Resolution GC(XXV)/RES/390.

12. At the end of 1982 outstanding contributions amounted to \$ 14 018 059. Continued delays in the payment of assessed contributions will seriously affect the liquidity of the Agency, particularly when cash surpluses from prior years are no longer available. The details of unpaid assessments are given in Schedule B.1. Of the total contributions receivable as at 31 December 1982, \$ 1 550 559 pertains to 1981 and prior years and \$ 12 467 500 represents the unpaid balance of the 1982 assessment.

### 3. Accounts receivable and other debit balances

13. The increase from \$ 2 737 984 to \$ 3 742 927 (Statement I.B) in receivables due from Member States resulted mainly from a delay in the reimbursement of value added tax by the Austrian Government. Publications invoices outstanding at the end of 1982 amounted to \$ 254 434, compared with \$ 465 649 at the end of 1981. The decrease is largely attributable to a fall in sales of publications during 1982.

### 4. Unliquidated obligations

14. Total unliquidated obligations at the end of 1982 amounted to \$ 7 085 595, compared with \$ 7 353 868 at the end of 1981.

### 5. Contributions received in advance from Member States

15. Member States' Regular Budget contributions received during 1982 for the following year amounted to \$ 1 350 384, compared to \$ 611 033 in 1981. The increase is due to the early payment by two major contributors of their 1983 assessments.

### 6. Cash surpluses

16. The provisional cash surplus brought forward from 1981 amounted to \$ 4 023 115, as shown in Statement I.D. During 1982, receipts of prior years' assessed contributions amounted to \$ 13 136 566 and savings on obligations brought forward from 1980 and 1981 amounted to \$ 724 491, increasing the cash surplus for 1981 to \$ 17 884 172. This final cash surplus will become available for surrender to eligible Member States in 1984 (see Schedule B.3).

17. In 1982 an amount of \$ 4 297 731, representing the major portion of the final cash surplus for 1979 (Statement I.D), was surrendered to eligible Member States, reducing the contributions receivable. As at 31 December 1982, a balance of \$ 5 931 remained undistributed, representing the shares of cash surpluses for the years 1959-68 and 1979 withheld pending the receipt of assessed contributions for the years to which the surpluses relate [3].

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[3] In accordance with Financial Regulation 7.02.

## 7. Undistributed budgetary surpluses

18. Undistributed budgetary surpluses as at 31 December 1982 amounted to \$ 12 006 165 (Statement I.B), consisting of arrears of contributions receivable from Member States for 1959-81 in the amount of \$ 1 550 559 and a provisional budgetary surplus of \$ 10 455 606 for 1982. Details of the provisional budgetary surplus for 1982 are given in Statement I.C.

## II. ACTIVITIES PARTIALLY FINANCED FROM THE REGULAR BUDGET

(Statements II and III)

19. The statements relating to the International Centre for Theoretical Physics in Trieste (ICTP) and to the International Laboratory of Marine Radioactivity in Monaco (ILMR) are self-explanatory except for the items commented upon below.

20. In accordance with the Significant Accounting Policies of the Agency (see paragraph 9 in Part VII of this document), income from contributions has been adjusted for differences between the United States dollar value of the commitments in question at the time when they were originally recorded and the United States dollar value of the amounts actually collected in those instances where the commitments were made in currencies other than the United States dollar. With regard to ICTP, and with reference to my report on the Agency's accounts for 1981 (Part III, para. 40), the adjustments to 1982 income from contributions include an amount of \$ 662 432 (Schedule E, Ref.[c]) resulting from payments received early in 1982 with respect to prior years' contractual commitments.

21. Expenditures for ICTP in 1982 include \$ 235 310 refunded to staff members of Italian nationality as reimbursement of their Italian income tax payments.

## III. WORKING CAPITAL FUND

(Statement IV)

22. In September 1981, the General Conference approved a level of \$ 2 million for the Working Capital Fund in 1982 [4]. At the end of the year an amount of \$ 200 was outstanding, as shown in Schedule F.

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[4] Resolution GC(XXV)/RES/385.

#### IV. TECHNICAL ASSISTANCE FUND

(Statements V.A and V.B)

23. In 1981, the General Conference decided that the 1982 target for voluntary contributions to the Technical Assistance Fund should be \$ 16 million [5]; the 1981 target was \$ 13 million. Of the target amount, \$ 14 896 675 was pledged. In addition, in the course of the year, \$ 250 899 in pledges for prior years were received.

24. The countries benefiting from the technical assistance programme are charged with assessed programme costs, and \$ 408 178 in respect of these costs was received in 1982.

25. In 1982 interest income was \$ 1 108 455, compared with \$ 904 698 in 1981. The higher income is attributable to an increase in the amount of funds available for investment. The exchange loss of \$ 440 569 was primarily a consequence of strengthening of the United States dollar against most other currencies; amounts held in currencies other than the United States dollar lost some of their value when translated into dollars for reporting purposes (Statement V.A).

26. Of the \$ 14 896 675 pledged to the Technical Assistance Fund for 1982, a total of \$ 13 861 280 (93%) was received by 31 December 1982, leaving an unpaid balance of \$ 1 035 395 at the end of 1982. By the end of 1982 voluntary contributions outstanding for 1981 and prior years had been reduced to \$ 14 016 (Schedule G).

27. Of the total assessed programme costs payable by benefiting Member States for 1981 and prior years, \$ 959 744 was outstanding at the end of 1982 (Schedule H).

28. At the beginning of 1982, amounts of \$ 5 503 829 and \$ 9 553 137 were carried forward from 1981 in the form of unobligated balances and unliquidated obligations respectively. These amounts, together with voluntary contributions for 1982 and prior years and with miscellaneous income, provided a total of \$ 31 306 392 that was available for expenditure during the year.

29. Of the amount available, \$ 13 450 838 was expended in 1982 and \$ 11 098 791 represented year-end unliquidated obligations, leaving an unobligated balance of \$ 6 756 763 as at 31 December 1982 (Statement V.A). The unliquidated obligations include \$ 2 285 843 applicable to future-year commitments arising out of multi-year projects. The unobligated balance, adjusted for these unliquidated obligations applicable to future years, approximates the amount required for implementing all the technical assistance for current and prior years approved by the Board of Governors. More details are given in the Director General's report on the Agency's technical co-operation activities in 1982.

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[5] Resolution GC(XXV)/RES/384.

30. Unliquidated obligations as at 31 December 1981 and 31 December 1982, together with obligations and expenditures incurred in 1982, are given in detail in Statement V.B. This statement shows the technical assistance provided during 1982 together with other pertinent data.

31. The trend in 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 <u>a/</u>	Year-end unobligated balances
1978	7 230 034	6 527 483	3 469 866	4 845 742
1979	8 805 027	7 123 920	5 269 668	4 727 047
1980	10 551 089	7 813 660	6 807 114	5 927 030
1981	12 759 337	10 436 515	9 553 137	5 503 829
1982	16 249 426	13 450 838	11 098 791	6 756 763

a/ Includes the following amounts in respect of multi-year projects applicable to future years:

1979	\$ 1 066 000
1980	\$ 1 222 806
1981	\$ 1 734 279
1982	\$ 2 285 843

32. During 1982, nine Member States and the Swedish International Development Authority supported the technical assistance programme through contributions over and above those which were made to the Technical Assistance Fund. The financial data regarding these contributions, which amounted to \$ 8 215 464, are shown in Statements X.B, XI.B, XII.B and XVI. From these contributions and from unobligated balances carried forward from prior years, expenditures totalling \$ 3 179 690 were made. The year-end unobligated balances amounted to \$ 8 476 456. Included in the contributions is an amount of \$ 4 493 976 made available by two Member States (Austria and Italy) for a project in Egypt on the use of the sterile-insect technique for eradication of the Mediterranean fruit fly; the bulk of this amount was unobligated at the end of the year.

33. In the course of 1982 four Member States transferred to the Agency funds amounting to \$ 461 884 to finance activities in their own countries. The Agency's technical assistance staff acts as an intermediary in utilizing these funds for various purposes, including the acquisition of equipment. At the end of the year, accumulated unspent balances of these funds amounted to \$ 472 426, which is included among accounts payable (Statement V.A). Further details are given in the Director General's report on the Agency's technical co-operation activities in 1982.

## V. UNITED NATIONS DEVELOPMENT PROGRAMME

(Statements VI.A through VI.C and Statement VII)

34. Statements VI.A, VI.B and VI.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 1982, a significant portion of these goods and services will not be delivered within the prescribed six-week period. Accordingly, the year-end balance of the fund is a negative figure of \$ 2 396 688, which will be covered by subsequent cash drawings from UNDP.

35. The expenditures for projects in 1982 were \$ 4 432 029, compared to \$ 5 068 271 in 1981; this represents a decrease of about 13 per cent. The decrease was due to the unfavourable financial situation encountered by UNDP, which resulted in project reductions. Statement VI.C shows that the Agency was the executing agency for projects in 23 countries and for one regional project.

36. The Agency received from UNDP total programme support costs of \$ 609 255, made up as follows: 14% of 1982 project expenditures (\$ 602 655), plus 3.5% in Government cash counterpart contributions (\$ 4 457), plus programme support costs of \$ 2 143 debited to UNDP. The Agency's request for a \$ 330 000 flexibility adjustment for 1982 had not been approved by UNDP at year-end.

37. With effect from 1 January 1982 the United Nations Interim Fund for Science and Technology for Development has been renamed "United Nations Financing System for Science and Technology for Development" (UNFSSTD). UNFSSTD is administered by UNDP under its financial rules, regulations, policies and procedures. Under a project agreement the International Centre for Theoretical Physics conducted two training courses in 1982 (one in Bangladesh and the other in Ghana), and UNFSSTD contributions in 1981 and 1982 for these courses amounted to \$ 317 249. Statement VII, also presented in accordance with accounting requirements established by UNDP, shows that \$ 199 249 of this amount was spent in 1982.

## VI. SPECIAL ACCOUNTS

(Statements VIII - XVIII)

38. A total of \$ 11 434 203 was received as special contributions from Member States and various organizations during 1982. Of this amount, \$ 8 215 464 was, as indicated earlier, for technical assistance projects; \$ 1 621 493 was in support of safeguards, \$ 520 918 for projects in the field of food and agriculture, and \$ 249 067 in support of the Regional Co-operative Agreement (RCA). The remaining \$ 827 261 was for the support of various other projects implemented by the Agency.

## VII. OTHER FINANCIAL DATA

### Miscellaneous income (Schedule D)

39. Miscellaneous income was estimated at \$ 9 025 000. Actual income amounted to \$ 12 577 607, or \$ 3 552 607 over the budget estimate. The major item of income in excess of the budget estimates was interest income from investments, which will not continue once the cash surpluses for prior years have been surrendered to Member States. The underrun in respect of income from work for others was due to fluctuations in currency exchange rates; this is also one of the reasons for the underrun in respect of income from sales of publications. The original estimates for these items were made on the basis of an exchange rate of 15.50 Austrian schillings to the United States dollar, whereas income during 1982 was recorded on the basis of an average exchange rate of 16.80. With regard to the income from sales of publications, the underrun is also attributable to a decrease in the sales volume. As indicated in paragraph 36 above, during the year a significantly smaller amount than anticipated was recovered from UNDP as programme support costs.

### Resources made available to the Agency by Member States during 1982 including contributions in cash and in kind (Schedule I)

40. In order to indicate the approximate value of all resources made available by Member States to the Agency during 1982, Schedule I 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 1982 (Schedule J)

41. Schedule J shows, on a consolidated basis, the assets and liabilities as at 31 December 1982 and the income and obligations for the year 1982 for all the Agency funds shown in Statements I to XVIII. This schedule also is published for information only.

### Significant Accounting Policies of the Agency (Part VII of this document)

42. The significant accounting policies of the Agency have been revised and now stipulate that, at the end of each financial period, all material accounts receivable, accounts payable and unliquidated obligations should be revalued, where applicable, using the United Nations rates of exchange prevailing at that time. The previous policy had been to apply the exchange rates prevailing at the time a transaction took place and not to make any changes in the accounting records until the item in question was liquidated.

Ex-gratia payments

43. In 1982 certain ex-gratia payments were made in accordance with Financial Regulation 10.04. First, on the occasion of the 25th Anniversary of the Agency, five Distinguished Service Awards totalling \$ 5 000 were made to staff members. Secondly, a payment of \$ 1 843 was made in connection with the sudden death of a participant in a course at the ICTP, Trieste.

(signed) HANS BLIX  
Director General



P A R T I V

STATEMENTS

ADMINISTRATIVE FUND  
 BUDGET APPROPRIATIONS, REVISIONS, OBLIGATIONS AND EXPENDITURES  
 BY SECTIONS OF THE BUDGET FOR THE YEAR ENDED 31 DECEMBER 1982

Appropriation Section	Appropriations <u>a/</u>	Revisions <u>b/</u>	Revised appropriations	Special contributions <u>c/</u>	Total authorization	Total obligations	Expenditures	Unliquidated obligations	Unobligated balance
1. Technical assistance and training	3 877 000	(258 275)	3 618 725	-	3 618 725	3 618 725	3 613 424	5 301	-
2. Technical operations	14 803 000	(59 846)	14 743 154	-	14 743 154	14 282 384	13 634 412	647 972	460 770
3. Research and isotopes	12 451 000	(806 000)	11 645 000	-	11 645 000	11 258 982	10 238 355	1 020 627	386 018
4. Operational facilities	2 387 000	(260 000)	2 127 000	-	2 127 000	2 019 657	1 685 476	334 181	107 343
5. Safeguards	25 693 000	(1 938 000)	23 755 000	-	23 755 000	23 202 777	21 916 567	1 286 210	552 223
6. Policy-making organs	2 694 000	339 000	3 033 000	97 800	3 130 800	2 805 023	2 805 023	-	325 777
7. Executive management and administration	9 607 000	(415 000)	9 192 000	-	9 192 000	9 161 621	8 468 718	692 903	30 379
8. General services	11 147 000	(1 415 879)	9 731 121	-	9 731 121	9 731 121	7 103 879	2 627 242	-
9. Cost of work for others	3 710 000	(199 503)	3 510 497	-	3 510 497	3 510 497	3 510 497	-	-
Funds in excess of requirements	-	5 013 503	5 013 503	(97 800)	4 915 703	-	-	-	4 915 703
<b>TOTAL</b>	<b>86 369 000</b>	<b>-</b>	<b>86 369 000</b>	<b>-</b>	<b>86 369 000</b>	<b>79 590 787</b>	<b>72 976 351</b>	<b>6 614 436</b>	<b>6 778 213</b>

a/ GC(XXV)/RES/383, para.1.

b/ See Part III, Report by the Director General on the Accounts for 1982, para. 4 and 5.

c/ GC(XXV)/RES/390.

(signed) BERNARD L. BECHETOILLE  
 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) D.G. NJOROGE  
 External Auditor

ADMINISTRATIVE FUND  
ASSETS, LIABILITIES AND SURPLUSES AS AT 31 DECEMBER 1982

ASSETS	1982	1981	LIABILITIES AND SURPLUSES	1982	1981
CASH IN HAND AND AT BANKS			UNLIQUIDATED OBLIGATIONS		
Cash in hand and travellers' cheques	105 647	86 254	Current year (Statement I.A)	6 614 436	6 774 398
Current accounts and deposit accounts at banks (Schedule A)	32 310 806	25 481 731	Prior years	418 985	441 827
	<hr/>	<hr/>	Transfer of the Agency to its permanent headquarters (Statement I.E.)	52 174	137 643
	<hr/>	<hr/>		<hr/>	<hr/>
	32 416 453	25 567 985		7 085 595	7 353 868
	<hr/>	<hr/>		<hr/>	<hr/>
CONTRIBUTIONS RECEIVABLE FROM MEMBER STATES (Schedules B.1 and B.2)			CONTRIBUTIONS RECEIVED IN ADVANCE FROM MEMBER STATES	1 350 384	611 033
1959-1972 Budgets	120 646	120 646	ACCOUNTS PAYABLE AND OTHER CREDIT BALANCES		
1973 Budget	23 478	23 478	Staff accounts	137 033	115 364
1974 Budget	33 656	33 656	United Nations, specialized agencies and other international organizations	830 359	765 997
1975 Budget	20 216	20 216	Member States	176 175	109 849
1976 Budget	26 970	26 970	Suppliers and contractors	92 108	230 507
1977 Budget	39 202	39 202	Deferred revenue from publications	254 434	465 649
1978 Budget	46 590	49 709	Other accounts	125 565	106 765
1979 Budget	45 961	277 401		<hr/>	<hr/>
1980 Budget	308 077	408 162		1 615 674	1 794 131
1981 Budget	885 763	13 687 685		<hr/>	<hr/>
	<hr/>	<hr/>	CASH SURPLUSES (Statement I.D)		
	1 550 559	14 687 125	1959-1968	2 690	2 690
1982 Budget	12 467 500	-	1979	3 241	4 300 972
	<hr/>	<hr/>	1980	12 935 951	12 935 951
	14 018 059	14 687 125	1981	17 884 172	-
	<hr/>	<hr/>		<hr/>	<hr/>
ACCOUNTS RECEIVABLE AND OTHER DEBIT BALANCES				30 826 054	17 239 613
Staff accounts	571 392	461 773	UNDISTRIBUTED BUDGETARY SURPLUSES		
United Nations, specialized agencies and other international organizations	1 519 943	1 484 522	Arrears of contributions receivable from Member States, 1959-1981 Budgets	1 550 559	999 440
Member States	3 742 927	2 737 984	Provisional budgetary surplus, current year (Statement I.C)	10 455 606	17 710 800
Suppliers and contractors	360 664	183 497		<hr/>	<hr/>
Publications invoices outstanding	254 434	465 649		12 006 165	18 710 240
Other accounts	-	120 350		<hr/>	<hr/>
	<hr/>	<hr/>		52 883 872	45 708 885
	6 449 360	5 453 775	TOTAL LIABILITIES AND SURPLUSES	<hr/>	<hr/>
	<hr/>	<hr/>		52 883 872	45 708 885
TOTAL ASSETS	<hr/>	<hr/>		<hr/>	<hr/>
	52 883 872	45 708 885			

(signed) BERNARD L. BECHETOILLE  
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) D.G. NJORGE  
External Auditor

## STATEMENT I.C

## ADMINISTRATIVE FUND

## INCOME AND OBLIGATIONS INCURRED FOR THE YEAR ENDED 31 DECEMBER 1982

	<u>1982</u>	<u>1981</u>
<b>INCOME</b>		
Contributions assessed on Member States (Schedule B.1)	77 344 000	81 669 000
Contributions outstanding	12 467 500	13 687 685
Contributions paid	64 876 500	67 981 315
Miscellaneous income (Schedule D)	12 577 607	10 712 782
Special contributions	97 800	-
Unused appropriations on transfer to permanent headquarters (Statement I.E)	26 986	302 618
<b>Total income</b>	<u>77 578 893</u>	<u>78 996 715</u>
<b>OBLIGATIONS INCURRED (Statement I.A)</b>		
Expenditures	72 976 351	68 199 202
Unliquidated obligations	6 614 436	6 774 398
<b>Total obligations incurred</b>	<u>79 590 787</u>	<u>74 973 600</u>
<b>PROVISIONAL CASH SURPLUS (DEFICIT)</b>	(2 011 894)	4 023 115
Contributions receivable from Member States, current year	12 467 500	13 687 685
<b>PROVISIONAL BUDGETARY SURPLUS</b>	<u>10 455 606</u>	<u>17 710 800</u>
<b>Provisional budgetary surplus due to:</b>		
Unobligated balance as at 31 December 1982 (Statement I.A)	6 778 213	13 703 400
Excess of miscellaneous income over budget (Schedule D)	3 552 607	3 704 782
Special contributions	97 800	-
Unused appropriations on transfer to permanent headquarters (Statement I.E)	26 986	302 618
<b>PROVISIONAL BUDGETARY SURPLUS</b>	<u>10 455 606</u>	<u>17 710 800</u>

(signed) BERNARD L. BECHETOILLE  
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) D.G. NJOROGE  
External Auditor

## ADMINISTRATIVE FUND

## ACCOUNTS OF SURPLUSES IN HAND AS AT 31 DECEMBER 1982

Available for surrender but withheld pending receipt of contributions, 1959 to 1968 budgets		2 690
1979 Final cash surplus	4 300 972	
Less surrendered in 1982	<u>4 297 731</u>	
Withheld pending receipt of contributions		3 241
1980 Final cash surplus available for surrender in 1983		12 935 951
1981 Final cash surplus		
Provisional cash surplus brought forward from 1981	4 023 115	
Arrears of prior years' contributions received during 1982	13 136 566	
Savings on obligations brought forward from 1980 and 1981	<u>724 491</u>	
Available for surrender in 1984 (see Schedule B.3)		<u>17 884 172</u>
<b>TOTAL SURPLUSES IN HAND</b>		<u><u>30 826 054</u></u>

(signed) BERNARD L. BECHETOILLE  
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) D.G. NJOROGE  
External Auditor

## STATEMENT I.E

## ADMINISTRATIVE FUND

TRANSFER OF THE AGENCY TO ITS PERMANENT HEADQUARTERS  
SUMMARY STATEMENTStatus of funds as at 31 December 1982

Unliquidated obligations brought forward		137 643
Expenditures during the year	58 483	
Unliquidated obligations at year end	<u>52 174</u>	<u>110 657</u>
Unused appropriations transferred to income		<u><u>26 986</u></u>

## OBLIGATIONS AND EXPENDITURES DURING 1982

## Obligations:

Brought forward from 1981		137 643
Savings against prior years' obligations	16 586	
Adjustment on restatement of obligations at year end rates of exchange	<u>10 400</u>	<u>26 986</u>
		<u>110 657</u>
Expenditures during the year		<u>58 483</u>
Unliquidated obligations at year end		<u><u>52 174</u></u>

(signed) BERNARD L. BECHETOILLE  
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) D.G. NJOROGÉ  
External Auditor

## INTERNATIONAL CENTRE FOR THEORETICAL PHYSICS

Status of funds as at 31 December 1982

	1982	1981
Unobligated balance as at 1 January	1 011 902	470 290
Unliquidated obligations brought forward	97 678	-
Income from contributions (Schedule E)	3 257 702	3 247 482
Transfers from other funds	-	35 621
Other income	58 628	81 445
	<hr/>	<hr/>
Available for expenditures during the year	4 425 910	3 834 838
	<hr/>	<hr/>
Expenditures during the year	3 606 224	2 725 258
Unliquidated obligations at year end	73 548	97 678
	<hr/>	<hr/>
	3 679 772	2 822 936
	<hr/>	<hr/>
Unobligated balance at year end	746 138	1 011 902
	<hr/> <hr/>	<hr/> <hr/>
Represented by:		
Cash in hand	87 853	107 187
Cash at banks (Schedule A)	229 673	-
Contributions receivable	554 152	2 824 583
Accounts receivable and sundry debit balances	6 082	25 697
Advances to employees for Italian income tax	-	85 186
	<hr/>	<hr/>
	877 760	3 042 653
	<hr/>	<hr/>
Accounts payable and sundry credit balances	58 074	64 024
Cash deficit (Schedule A)	-	1 869 049
Reserve for unliquidated obligations at year end	73 548	97 678
	<hr/>	<hr/>
	131 622	2 030 751
	<hr/>	<hr/>
TOTAL	746 138	1 011 902
	<hr/> <hr/>	<hr/> <hr/>

(signed) BERNARD L. BECHETOILLE  
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) D.G. NJOROGE  
External Auditor

## STATEMENT III

## INTERNATIONAL LABORATORY OF MARINE RADIOACTIVITY

Status of funds at 31 December 1982

	1982	1981
Unobligated balance as at 1 January	70 145	-
Income from contributions (Schedule E)	1 124 221	1 145 435
Other income (including exchange gains)	-	7 625
Available for expenditure during the year	1 194 366	1 153 060
Obligations incurred during the year	1 194 366	1 082 915
Unobligated balance at year end	-	70 145
Represented by:		
Cash in hand	1 334	2 337
Cash at banks (Schedule A)	2 344	74 751
Accounts receivable and sundry debit balances	52	578
	3 730	77 666
Accounts payable and sundry credit balances	3 730	7 521
	-	70 145

(signed) BERNARD L. BECHETOILLE  
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) D.G. NJOROGÉ  
External Auditor

WORKING CAPITAL FUND  
ASSETS AND LIABILITIES AS AT 31 DECEMBER 1982

ASSETS

Cash in banks (Schedule A)	1 999 800
Advances receivable from Member States (Schedule F)	200
	2 000 000
	2 000 000

LIABILITIES

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

(signed) BERNARD L. BECHETOILLE  
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) D.G. NJOROGE  
External Auditor



## TECHNICAL ASSISTANCE FUND

Status of funds as at 31 December 1982

	1982	1981
Unobligated balance as at 1 January	5 503 829	5 927 030
Unliquidated obligations brought forward	9 553 137	6 807 114
Voluntary contributions:		
Pledged for the current year (Schedule G)	14 896 675	11 772 823
Pledged in the current year towards prior years' programmes	250 899	84 530
Miscellaneous income:		
Assessed programme costs	408 178	390 684
Interest income	1 108 455	904 698
Other income	25 788	23 976
Exchange losses	(440 569)	(417 374)
Available for expenditures during the year	<u>31 306 392</u>	<u>25 493 481</u>
Expenditures during the year	13 450 838	10 436 515
Unliquidated obligations at year end	<u>11 098 791</u>	<u>9 553 137</u>
	<u>24 549 629</u>	<u>19 989 652</u>
Unobligated balance at year end	<u><u>6 756 763</u></u>	<u><u>5 503 829</u></u>
Represented by:		
Cash at banks (Schedule A)	15 302 169	10 861 552
Government letters of credit convertible on demand	1 200 000	-
Voluntary contributions receivable	1 049 411	3 591 484
Assessed programme costs receivable (Schedule H)	959 744	634 287
Other accounts receivable and sundry debit balances	<u>1 167 358</u>	<u>909 902</u>
	<u>19 678 682</u>	<u>15 997 225</u>
Accounts payable and sundry credit balances	1 823 128	940 259
Reserve for unliquidated obligations at year end	<u>11 098 791</u>	<u>9 553 137</u>
	<u>12 921 919</u>	<u>10 493 396</u>
TOTAL	<u><u>6 756 763</u></u>	<u><u>5 503 829</u></u>

(signed) BERNARD L. BECHETOILLE  
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) D.G. NJOROGE  
External Auditor

TECHNICAL ASSISTANCE FUND  
SUMMARY OF OBLIGATIONS AND EXPENDITURES DURING 1982 AND UNLIQUIDATED OBLIGATIONS  
AS AT 31 DECEMBER 1982

Recipients	Unliquidated obligations brought forward from 1981			Net new obligations in 1982			Net expenditures in 1982			Unliquidated obligations as at 31 December 1982		
	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	14 206	150 321	164 527	-	(7 408)	(7 408)	-	33 564	33 564	14 206	109 349	123 555
Albania	17 726	64 625	82 351	4 761	160 509	165 270	17 548	150 428	167 976	4 939	74 706	79 645
Algeria	2 345	110 090	112 435	(1 173)	120 284	119 111	1 172	124 996	126 168	-	105 378	105 378
Argentina	-	33 357	33 357	-	17 303	17 303	-	49 703	49 703	-	957	957
Bangladesh	69 999	96 088	166 087	69 543	262 904	332 447	64 735	214 937	279 672	74 807	144 055	218 862
Bolivia	1 588	171 685	173 273	18 765	111 310	130 075	9 125	255 572	264 697	11 228	27 423	38 651
Brazil	19 263	30 320	49 583	44 623	238 503	283 126	45 363	233 297	278 660	18 523	35 526	54 049
Bulgaria	39 091	102 541	141 632	75 468	13 430	88 898	35 201	107 035	142 236	79 358	8 936	88 294
Burma	-	99 518	99 518	-	242 013	242 013	-	160 132	160 132	-	181 399	181 399
Chile	9 382	105 958	115 340	2 798	167 944	170 742	12 180	186 716	198 896	-	87 186	87 186
Colombia	24 937	17 079	42 016	18 089	105 895	123 984	32 611	67 149	99 760	10 415	55 825	66 240
Costa Rica	-	56 279	56 279	7 630	65 542	73 172	7 630	107 564	115 194	-	14 257	14 257
Cuba	-	884 844	884 844	16 823	243 606	260 429	2 864	427 838	430 702	13 959	700 612	714 571
Cyprus	-	5 251	5 251	961	70 723	71 684	961	74 419	75 380	-	1 555	1 555
Czechoslovakia	77 024	662 068	739 092	55 270	(31 059)	24 211	53 354	103 564	156 918	78 940	527 445	606 385
Democratic People's Rep. of Korea	16 100	218 116	234 216	(97)	106 628	106 531	12 882	307 988	320 870	3 121	16 756	19 877
Dominican Republic	3 890	6 380	10 270	(3 890)	85 349	81 459	-	27 104	27 104	-	64 625	64 625
Ecuador	114	898 366	898 480	8 441	145 956	154 397	7 650	390 731	398 381	905	653 591	654 496
Egypt	12 051	801 853	813 904	105 010	1 304 115	1 409 125	43 298	463 880	507 178	73 763	1 642 088	1 715 851
El Salvador	-	9 857	9 857	24 411	3 168	27 579	9 702	8 025	17 727	14 709	5 000	19 709
Ethiopia	51 702	-	51 702	(1 578)	57 318	55 740	20 285	3 497	23 782	29 839	53 821	83 660
Ghana	69 500	11 077	80 577	66 149	76 148	142 297	63 196	55 275	118 471	72 453	31 950	104 403
Greece	34 918	147 842	182 760	39 686	111 501	151 187	33 741	132 392	166 133	40 863	126 951	167 814
Guatemala	189	1 158	1 347	1 911	55 778	57 689	-	40 034	40 034	2 100	16 902	19 002
Hong Kong (through the United Kingdom of Great Britain and Northern Ireland)	507	-	507	(507)	1 963	1 456	-	1 963	1 963	-	-	-
Hungary	99 776	369 126	468 902	82 500	(4 726)	77 774	83 449	355 175	438 624	98 827	9 225	108 052
Iceland	20 382	5 444	25 826	(3 217)	27 567	24 350	15 759	22 355	38 114	1 406	10 656	12 062
India	7 623	20 423	28 046	1 650	805	2 455	9 273	21 228	30 501	-	-	-
Indonesia	42 483	35 154	77 637	14 795	173 070	187 865	29 586	133 489	163 075	27 692	74 735	102 427
Iran Islamic Rep.	-	3 878	3 878	35 702	9 133	44 835	1 602	13 011	14 613	34 100	-	34 100
Iraq	5 181	18 767	23 948	(3 046)	71 865	68 819	2 135	17 039	19 174	-	73 593	73 593
Israel	876	9 246	10 122	(876)	5 790	4 914	-	15 036	15 036	-	-	-
Ivory Coast	-	5 942	5 942	-	134 714	134 714	-	115 795	115 795	-	24 861	24 861
Jamaica	-	35 631	35 631	10 500	59 082	69 582	-	89 586	89 586	10 500	5 127	15 627
Jordan	1 584	9 129	10 713	(1 534)	39 808	38 274	50	39 079	39 129	-	9 858	9 858
Kenya	35 532	18 082	53 614	18 522	192 241	210 763	43 460	166 998	210 458	10 594	43 325	53 919
Korea, Republic of	62 705	23 086	85 791	86 881	275 608	362 489	43 292	220 048	263 340	106 294	78 646	184 940
Lebanon	-	-	-	-	30 527	30 527	-	676	676	-	29 851	29 851
Libyan Arab Jamahiriya	13 960	-	13 960	-	61 336	61 336	-	31 039	31 039	13 960	30 297	44 257
Madagascar	6 663	11 501	18 164	10 995	88 335	99 330	9 842	80 290	90 132	7 816	19 546	27 362
Malaysia	38 431	151 888	190 319	52 089	124 777	176 866	42 496	221 081	263 577	48 024	55 584	103 608
Mali	23 992	28 302	52 294	19 678	151 242	170 920	34 616	139 528	174 144	9 054	40 016	49 070
Mauritius	-	1 699	1 699	9 525	(1 699)	7 826	8 191	-	8 191	1 334	-	1 334
Mexico	-	65 065	65 065	55 610	194 291	249 901	8 437	194 923	203 360	47 173	64 433	111 606
Mongolia	-	88 100	88 100	-	231 617	231 617	-	179 863	179 863	-	139 854	139 854

Morocco	12 327	27 986	40 313	2 822	206 245	209 067	11 762	142 322	154 084	3 387	91 909	95 296
Niger	9 621	16 179	25 800	3	18 912	18 915	6 641	28 828	35 469	2 983	6 263	9 246
Nigeria	46 818	-	46 818	64 679	45 750	110 429	22 412	45 750	68 162	89 085	-	89 085
Pakistan	73 582	172 247	245 829	165 706	331 455	497 161	83 131	246 487	329 618	156 157	257 215	413 372
Panama	-	9 709	9 709	13 658	99 054	112 712	5 081	77 938	83 019	8 577	30 825	39 402
Paraguay	10 437	-	10 437	(4 683)	209 711	205 028	362	61 554	61 916	5 392	148 157	153 549
Peru	-	109 319	109 319	28 630	204 909	233 539	4 690	235 749	240 439	23 940	78 479	102 419
Philippines	36 821	114 288	151 109	40 596	315 185	355 781	10 494	136 146	146 640	66 923	293 327	360 250
Poland	152 888	60 926	213 814	94 601	1 021 862	1 116 463	92 840	156 867	249 707	154 649	925 921	1 080 570
Portugal	14 031	36 828	50 859	18 060	56 979	75 039	20 231	85 619	105 850	11 860	8 188	20 048
Romania	4 250	45 268	49 518	172	292 598	292 770	2 682	170 300	172 982	1 740	167 566	169 306
Saudi Arabia	-	-	-	-	13 952	13 952	-	3 706	3 706	-	10 246	10 246
Senegal	11 460	29 160	40 620	2 162	89 190	91 352	1 883	78 346	80 229	11 739	40 004	51 743
Sierra Leone	12 370	13 850	26 220	589	93 431	94 020	12 959	82 875	95 834	-	24 406	24 406
Singapore	169	70 118	70 287	113	76 541	76 654	282	98 965	99 247	-	47 694	47 694
Spain	9 821	5 715	15 536	4 404	13 944	18 348	10 825	19 659	30 484	3 400	-	3 400
Sri Lanka	70 107	100 727	170 834	41 449	151 803	193 252	59 635	195 445	255 080	51 921	57 085	109 006
Sudan	29 623	33 056	62 679	51 055	160 463	211 518	45 362	72 529	117 891	35 316	120 990	156 306
Syrian Arab Rep.	6 997	-	6 997	7 523	51 191	58 714	8 375	15 216	23 591	6 145	35 975	42 120
Thailand	125 778	90 578	216 356	33 042	199 535	232 577	96 243	191 257	287 500	62 577	98 856	161 433
Tunisia	3 040	33 918	36 958	11 619	61 426	73 045	3 185	91 455	94 640	11 474	3 889	15 363
Turkey	75 419	72 158	147 577	45 328	218 811	264 139	63 839	249 169	313 008	56 908	41 800	98 708
Uganda	35 769	-	35 769	25 642	-	25 642	36 034	-	36 034	25 377	-	25 377
United Republic of Cameroon	-	-	-	-	20 466	20 466	-	12 188	12 188	-	8 278	8 278
United Republic of Tanzania	47 705	65 945	113 650	(1 657)	80 529	78 872	28 228	136 620	164 848	17 820	9 854	27 674
Uruguay	1 928	88 664	90 592	15 964	136 932	152 896	11 361	173 934	185 295	6 531	51 662	58 193
Venezuela	1 467	70 677	72 144	4 027	206 858	210 885	5 494	150 183	155 677	-	127 352	127 352
Viet Nam	26 602	136 826	163 428	34 115	186 923	221 038	37 524	267 008	304 532	23 193	56 741	79 934
Yugoslavia	96 763	144 810	241 573	14 233	111 943	126 176	79 182	100 427	179 609	31 814	156 326	188 140
Zaire	15 939	21 122	37 061	39 899	174 341	214 240	25 052	127 648	152 700	30 786	67 815	98 601
Zambia	21 477	61 292	82 769	71 630	297 224	368 854	54 326	300 540	354 866	38 781	57 976	96 757
Sub-total	1 776 929	7 216 502	8 993 431	1 768 249	10 742 969	12 511 218	1 645 801	9 538 772	11 184 573	1 899 377	8 420 699	10 320 076
Regional Programmes												
Africa	-	-	-	-	11 026	11 026	-	222	222	-	10 804	10 804
Asia and the Pacific	-	1 567	1 567	86 931	163 283	250 214	36 848	123 916	160 764	50 083	40 934	91 017
Latin America	18 312	19 895	38 207	80 621	148 791	229 412	47 053	101 851	148 904	51 880	66 835	118 715
Interregional	396 765	123 167	519 932	1 106 644	821 463	1 928 107	1 150 287	754 493	1 904 780	353 122	190 137	543 259
Sub-total	415 077	144 629	559 706	1 274 196	1 144 563	2 418 759	1 234 188	980 482	2 214 670	455 085	308 710	763 795
Administrative expenses	-	-	-	5 977	60 538	66 515	5 977	45 618	51 595	-	14 920	14 920
GRAND TOTAL	2 192 006	7 361 131	9 553 137	3 048 422	11 948 070	14 996 492	2 885 966	10 564 872	13 450 838	2 354 462	8 744 329	11 098 791

(signed) BERNARD L. BECHETOILLE  
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) D.G. NJOROGI  
External Auditor

## STATEMENT VI.A

## UNITED NATIONS DEVELOPMENT PROGRAMME

Status of funds as at 31 December 1982

## OPERATING FUND

Balance as at 1 January		(1 821 368)
Cash drawings from UNDP		2 821 874
Interoffice vouchers and other charges (net)		1 829 364
Miscellaneous income and exchange adjustments (net)		(169 968)
Miscellaneous items refunded to UNDP (net)		(15 306)
		<u>2 644 596</u>
Expenditure during the year		
For projects	4 432 029	
For programme support costs (Schedule D)	<u>609 255</u>	5 041 284
Balance at year end		<u><u>(2 396 688)</u></u>
REPRESENTED BY:		
Cash (in hand and in transit)		17 572
Cash at banks (Schedule A)		548 809
Accounts receivable		209 657
		<u>776 038</u>
Accounts payable	630 656	
1982 unliquidated obligations	<u>2 542 070</u>	3 172 726
		<u><u>(2 396 688)</u></u>

(signed) BERNARD L. BECHETOILLE  
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) D.G. NJOROGE  
External Auditor

## UNITED NATIONS DEVELOPMENT PROGRAMME

Expenditure by source of funds for the year ended 31 December 1982

	Disbursements 1982	Unliquidated obligations as at 31 December 1982	Total expenditure 1982
<u>Source of funds</u>			
Country Indicative Planning Figures	1 497 994	1 887 844	3 385 838
Regional Indicative Planning Figures	333 102	585 737	918 839
Interregional Indicative Planning Figures	-	-	-
Global Indicative Planning Figures	-	-	-
	<u>1 831 096</u>	<u>2 473 581</u>	<u>4 304 677</u>
Programme Reserve	-	-	-
Special Measures Fund for Least Developed Countries	-	-	-
Special Industrial Services	-	-	-
Government cash counterpart contribution	58 863	68 489	127 352
	<u>1 889 959</u>	<u>2 542 070</u>	<u>4 432 029</u>
<u>Programme support costs</u>			<u>609 255</u>
<b>TOTAL</b>			<u><u>5 041 284</u></u>

(signed) BERNARD L. BECHETOILLE  
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) D.G. NJOROGE  
External Auditor

## STATEMENT VI.C

## UNITED NATIONS DEVELOPMENT PROGRAMME

## Expenditures during 1982

Recipients	Indicative Planning Figures and Cost Sharing	Programme Reserve	Special Measures Fund for Least Developed Countries	Special Industrial Services	Government Cash Counterpart Contributions	Total
<b>COUNTRY PROJECTS</b>						
Argentina	292 916	-	-	-	-	292 916
Bangladesh	7 022	-	-	-	-	7 022
Brazil	85 427	-	-	-	-	85 427
Bulgaria	16 560	-	-	-	-	16 560
Chile	25 029	-	-	-	-	25 029
Colombia	248 710	-	-	-	91 602	340 312
Cuba	99 462	-	-	-	-	99 462
Ecuador	161 703	-	-	-	-	161 703
Egypt	305 353	-	-	-	-	305 353
Ethiopia	41 984	-	-	-	-	41 984
Greece	(7 794)	-	-	-	-	(7 794)
Hungary	5 036	-	-	-	-	5 036
Indonesia	208 276	-	-	-	-	208 276
Iran Islamic Republic	4 905	-	-	-	-	4 905
Madagascar	356 274	-	-	-	-	356 274
Nigeria	99 209	-	-	-	-	99 209
Peru	581 828	-	-	-	-	581 828
Philippines	110 310	-	-	-	-	110 310
Romania	328 917	-	-	-	-	328 917
Senegal	119 896	-	-	-	-	119 896
Sri Lanka	1 584	-	-	-	-	1 584
Yugoslavia	76 516	-	-	-	35 750	112 266
Zaire	216 715	-	-	-	-	216 715
	3 385 838	-	-	-	127 352	3 513 190
<b>REGIONAL PROJECTS</b>						
Asia and the Pacific	918 839	-	-	-	-	918 839
	918 839	-	-	-	-	918 839
<b>INTER-REGIONAL</b>						
	-	-	-	-	-	-
<b>TOTAL PROJECT EXPENDITURE</b>	<b>4 304 677</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>127 352</b>	<b>4 432 029</b>

(signed) BERNARD L. BECHETOILLE  
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) D.G. NJOROGE  
External Auditor

UNITED NATIONS FINANCING SYSTEM FOR SCIENCE AND TECHNOLOGY FOR DEVELOPMENTStatus of funds as at 31 December 1982OPERATING FUND

Balance as at 1 January 1982		(118 000)
Cash drawings from UNDP	360 000	
Miscellaneous income and exchange adjustments (net)	<u>1 822</u>	<u>361 822</u>
		243 822
Expenditure during the year for projects		<u>199 249</u>
Balance at 31 December 1982		<u><u>44 573</u></u>
 <u>REPRESENTED BY:</u>		
Cash at banks (Schedule A)		23 211
Accounts receivable		<u>21 362</u>
		<u><u>44 573</u></u>

(signed) BERNARD L. BECHETOILLE  
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) D.G. NJOROGE  
External Auditor

## STATEMENT VIII.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 1982

	<u>1982</u>	<u>1981</u>
Unobligated balance as at 1 January	33 926	13 864
Unliquidated obligations brought forward	12 232	5 359
Cash drawings from UNEP	180 000	163 500
Available for expenditures during the year	<u>226 158</u>	<u>182 723</u>
Expenditures during the year	158 956	136 565
Unliquidated obligations at year end	55 512	12 232
	<u>214 468</u>	<u>148 797</u>
Unobligated balance at year end	<u><u>11 690</u></u>	<u><u>33 926</u></u>
Represented by:		
Cash at banks (Schedule A)	57 731	43 621
Accounts receivable and sundry debit balances	9 471	2 537
	<u>67 202</u>	<u>46 158</u>
Reserve for unliquidated obligations at year end	55 512	12 232
TOTAL	<u><u>11 690</u></u>	<u><u>33 926</u></u>

(signed) BERNARD L. BECHETOILLE  
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) D.G. NJOROGE  
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 1982

Project	Title	Total allocations available	Expenditures during the year	Unliquidated obligations at year end	Total	Unused allocations 1982-12-31
503-75-04	The Mediterranean Programme Activity: Intercalibration Measurements for Pilot Projects under the Co-ordinated Pollution Monitoring and Research Programme	12 232	10 732	-	10 732	1 500
503-77-08	Kuwait Action Plan	534	534	-	534	-
503-81-01	The Mediterranean Action Plan: Support to the Implementation of MED POL - Phase II	194 000	118 517	42 448	160 965	33 035
503-82-10	Assistance to the Regional Organization for the Protection of the Marine Environment (ROPME) in the Implementation of the Kuwait Action Plan	200 234	29 173	13 064	42 237	157 997
Total as at 31 December 1982		407 000	158 956	55 512	214 468	192 532

(signed) BERNARD L. BECHETOILLE  
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) D.G. NJOROGE  
External Auditor

## STATEMENT IX.A

## 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 1982

	<u>1982</u>	<u>1981</u>
Unobligated balance as at 1 January	620 188	598 602
Unliquidated obligations brought forward	525	136 399
Exchange adjustments	(10 540)	(53 308)
Available for expenditures during the year	<u>610 173</u>	<u>681 693</u>
Expenditures during the year	332 781	60 980
Unliquidated obligations at year end	<u>27 265</u>	<u>525</u>
	<u>360 046</u>	<u>61 505</u>
Unobligated balance at year end	<u><u>250 127</u></u>	<u><u>620 188</u></u>
Represented by:		
Cash at banks (Schedule A)	149 593	440 678
Accounts receivable and sundry debit balances	127 799	180 341
	<u>277 392</u>	<u>621 019</u>
Accounts payable and sundry credit balances	-	306
Reserve for unliquidated obligations at year end	27 265	525
	<u>27 265</u>	<u>831</u>
TOTAL	<u><u>250 127</u></u>	<u><u>620 188</u></u>

(signed) BERNARD L. BECHETOILLE  
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) D.G. NJOROGE  
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 1982 by programme

	<u>Fellowships Programme</u>	<u>Safeguards Programme</u>	<u>Total</u>
Unobligated balance as at 1 January	57 861	562 327	620 188
Unliquidated obligations brought forward	525	-	525
Exchange adjustments	(1 396)	(9 144)	(10 540)
Available for expenditures during the year	<u>56 990</u>	<u>553 183</u>	<u>610 173</u>
Expenditures during the year	33 327	299 454	332 781
Unliquidated obligations at year end	19 340	7 925	27 265
	<u>52 667</u>	<u>307 379</u>	<u>360 046</u>
Unobligated balance at year end	<u><u>4 323</u></u>	<u><u>245 804</u></u>	<u><u>250 127</u></u>

(signed) BERNARD L. BECHETOILLE  
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) D.G. NJOROGE  
External Auditor

## STATEMENT X.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 1982

	<u>1982</u>	<u>1981</u>
Unobligated balance as at 1 January	1 659 467	1 129 969
Unliquidated obligations brought forward	356 498	596 883
Income from contributions	636 425	1 342 332
Available for expenditures during the year	<u>2 652 390</u>	<u>3 069 184</u>
Expenditures during the year	737 665	1 053 219
Unliquidated obligations at year end	<u>539 290</u>	<u>356 498</u>
	<u>1 276 955</u>	<u>1 409 717</u>
Unobligated balance at year end	<u><u>1 375 435</u></u>	<u><u>1 659 467</u></u>
Represented by:		
Cash at banks (Schedule A)	1 653 160	1 347 728
Accounts receivable and sundry debit balances	262 605	675 901
	<u>1 915 765</u>	<u>2 023 629</u>
Accounts payable and sundry credit balances	1 040	7 664
Reserve for unliquidated obligations at year end	539 290	356 498
	<u>540 330</u>	<u>364 162</u>
TOTAL	<u><u>1 375 435</u></u>	<u><u>1 659 467</u></u>

(signed) BERNARD L. BECHETOILLE  
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) D.G. NJORGE  
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 1982 by programme

	Fellowships	Training courses	Research contracts	Bangladesh Institute of Nuclear Agriculture	Nuclear research in agriculture in India	Tsetse fly project in Nigeria	Technical assistance	Total
Unobligated balance as at 1 January	120 567	74 256	396 339	88 325	908 822	71 158	-	1 659 467
Unliquidated obligations brought forward	63 720	38 169	157 433	59 340	37 836	-	-	356 498
Income from contributions	116 063	181 815	80 342	-	13 600	85 793	158 812	636 425
Available for expenditures during the year	300 350	294 240	634 114	147 665	960 258	156 951	158 812	2 652 390
Expenditures during the year	87 282	164 193	225 050	59 002	154 440	44 091	3 607	737 665
Unliquidated obligations at year end	82 443	4 559	145 603	58 514	153 265	14 300	80 606	539 290
	169 725	168 752	370 653	117 516	307 705	58 391	84 213	1 276 955
Unobligated balance at year end	130 625	125 488	263 461	30 149	652 553	98 560	74 599	1 375 435

(signed) BERNARD L. BECHETOILLE  
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) D.G. NJOROGE  
External Auditor

## STATEMENT XI.A

## 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 1982

	<u>1982</u>	<u>1981</u>
Unobligated balance as at 1 January	922 785	448 110
Unliquidated obligations brought forward	360 071	469 403
Income from contributions	1 172 999	1 212 777
Available for expenditures during the year	<u>2 455 855</u>	<u>2 130 290</u>
Expenditures during the year	1 082 585	847 434
Unliquidated obligations at year end	<u>338 652</u>	<u>360 071</u>
	<u>1 421 237</u>	<u>1 207 505</u>
Unobligated balance at year end	<u><u>1 034 618</u></u>	<u><u>922 785</u></u>
Represented by:		
Cash at banks (Schedule A)	1 291 399	1 266 815
Accounts receivable and sundry debit balances	96 605	21 709
	<u>1 388 004</u>	<u>1 288 524</u>
Accounts payable and sundry credit balances	14 734	5 668
Reserve for unliquidated obligations at year end	338 652	360 071
	<u>353 386</u>	<u>365 739</u>
TOTAL	<u><u>1 034 618</u></u>	<u><u>922 785</u></u>

(signed) BERNARD L. BECHETOILLE  
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) D.G. NJOROGÉ  
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 1982 by programme

	Protein programme	Research programmes	Safeguards programme	Technical assistance	Core conversion programme	Resources evaluation	Isotope hydrology	Nuclear power	Nuclear safety	Total
Unobligated balance as at 1 January	104 086	51 493	89 457	640 756	6 973	-	30 020	-	-	922 785
Unliquidated obligations brought forward	28 762	33 747	118 066	67 308	20 899	-	34 768	56 521	-	360 071
Income from contributions	-	90 576	251 800	679 945	61 441	7 500	45 543	194	36 000	1 172 999
Available for expenditures during the year	132 848	175 816	459 323	1 388 009	89 313	7 500	110 331	56 715	36 000	2 455 855
Expenditures during the year	61 617	83 984	280 605	508 625	55 190	-	33 290	38 298	20 976	1 082 585
Unliquidated obligations at year end	32 092	37 854	7 887	177 200	30 721	-	33 713	18 417	768	338 652
	93 709	121 838	288 492	685 825	85 911	-	67 003	56 715	21 744	1 421 237
Unobligated balance at year end	39 139	53 978	170 831	702 184	3 402	7 500	43 328	-	14 256	1 034 618

43

(signed) BERNARD L. BECHETOILLE  
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) D.G. NJOROGE  
External Auditor

## STATEMENT XII.A

## S P E C I A L   A C C O U N T

PROGRAMME ACTIVITIES SUPPORTED BY  
THE GOVERNMENT OF THE UNITED STATES OF AMERICAStatus of funds as at 31 December 1982

	<u>1982</u>	<u>1981</u>
Unobligated balance as at 1 January	2 873 020	2 766 204
Unliquidated obligations brought forward	767 812	602 354
Transfer to other funds	-	(57 127)
Income from contributions	2 473 403	3 272 590
Available for expenditures during the year	<u>6 114 235</u>	<u>6 584 021</u>
Expenditures during the year	3 001 888	2 943 189
Unliquidated obligations at year end	<u>527 013</u>	<u>767 812</u>
	<u>3 528 901</u>	<u>3 711 001</u>
Unobligated balance at year end	<u><u>2 585 334</u></u>	<u><u>2 873 020</u></u>
Represented by:		
Cash at banks (Schedule A)	2 004 769	1 970 998
Accounts receivable and sundry debit balances	1 115 397	1 675 684
	<u>3 120 166</u>	<u>3 646 682</u>
Accounts payable and sundry credit balances	7 819	5 850
Reserve for unliquidated obligations at year end	527 013	767 812
	<u>534 832</u>	<u>773 662</u>
TOTAL	<u><u>2 585 334</u></u>	<u><u>2 873 020</u></u>

(signed) BERNARD L. BECHETOILLE  
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) D.G. NJOROGE  
External Auditor

S P E C I A L   A C C O U N T

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

Status of funds as at 31 December 1982 by programme

	Safeguards programme	Technical assistance	Resources evaluation	Risk assessment	Medical programme	Tsetse fly programme	Core conversion programme	Nuclear safety	Total
Unobligated balance as at 1 January	1 527 272	1 117 839	44 503	70 000	54 448	5 748	16 907	36 303	2 873 020
Unliquidated obligations brought forward	121 937	641 005	-	-	-	4 100	218	552	767 812
Income from contributions	953 820	1 415 000	-	-	-	90 000	-	14 583	2 473 403
Available for expenditures during the year	2 603 029	3 173 844	44 503	70 000	54 448	99 848	17 125	51 438	6 114 235
Expenditures during the year	1 337 322	1 479 457	28 601	62 355	-	40 733	12 721	40 699	3 001 888
Unliquidated obligations at year end	87 121	433 328	106	3 920	-	2 238	-	300	527 013
	1 424 443	1 912 785	28 707	66 275	-	42 971	12 721	40 999	3 528 901
Unobligated balance at year end	1 178 586	1 261 059	15 796	3 725	54 448	56 877	4 404	10 439	2 585 334

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(signed) BERNARD L. BECHETOILLE  
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) D.G. NJOROGE  
External Auditor

## STATEMENT XIII.A

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 1982

	<u>1982</u>	<u>1981</u>
Unobligated balance as at 1 January	56 993	63 532
Unliquidated obligations brought forward	6 855	1 507
Income from contributions	152 387	180 878
Available for expenditures during the year	<u>216 235</u>	<u>245 917</u>
Expenditures during the year	164 050	182 069
Unliquidated obligations at year end	<u>3 602</u>	<u>6 855</u>
	<u>167 652</u>	<u>188 924</u>
Unobligated balance at year end	<u><u>48 583</u></u>	<u><u>56 993</u></u>
Represented by:		
Cash at banks (Schedule A)	48 185	14 848
Accounts receivable and sundry debit balances	4 000	49 000
	<u>52 185</u>	<u>63 848</u>
Reserve for unliquidated obligations at year end	<u>3 602</u>	<u>6 855</u>
TOTAL	<u><u>48 583</u></u>	<u><u>56 993</u></u>

(signed) BERNARD L. BECHETOILLE  
 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) D.G. NJOROGE  
 External Auditor

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 1982 by programme

	Technical Assistance	Safeguards Programme	Total
Unobligated balance as at 1 January	56 629	364	56 993
Unliquidated obligations brought forward	2 458	4 397	6 855
Income from contributions	-	152 387	152 387
Available for expenditures during the year	59 087	157 148	216 235
Expenditures during the year	16 818	147 232	164 050
Unliquidated obligations at year end	-	3 602	3 602
	16 818	150 834	167 652
Unobligated balance at year end	42 269	6 314	48 583

(signed) BERNARD L. BECHETOILLE  
 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) D.G. NJOROGE  
 External Auditor

## STATEMENT XIV.A

## 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 1982

	<u>1982</u>	<u>1981</u>
Unobligated balance as at 1 January	109 991	74 320
Unliquidated obligations brought forward	42 745	17 358
Income from contributions	163 675	116 279
Available for expenditures during the year	<u>316 411</u>	<u>207 957</u>
Expenditures during the year	120 650	55 221
Unliquidated obligations at year end	<u>15 763</u>	<u>42 745</u>
	<u>136 413</u>	<u>97 966</u>
Unobligated balance at year end	<u><u>179 998</u></u>	<u><u>109 991</u></u>
Represented by:		
Cash at banks (Schedule A)	114 885	152 736
Accounts receivable and sundry debit balances	<u>80 876</u>	<u>-</u>
	195 761	152 736
Reserve for unliquidated obligations at year end	<u>15 763</u>	<u>42 745</u>
TOTAL	<u><u>179 998</u></u>	<u><u>109 991</u></u>

(signed) BERNARD L. BECHETOILLE  
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) D.G. NJOROGE  
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 1982 by programme

	<u>Safeguards Programme</u>	<u>Regional Co-operative Agreement</u>	<u>Total</u>
Unobligated balance as at 1 January	818	109 173	109 991
Unliquidated obligations brought forward	16 000	26 745	42 745
Income from contributions	<u>93 012</u>	<u>70 663</u>	<u>163 675</u>
Available for expenditures during the year	<u>109 830</u>	<u>206 581</u>	<u>316 411</u>
Expenditures during the year	53 105	67 545	120 650
Unliquidated obligations at year end	<u>4 376</u>	<u>11 387</u>	<u>15 763</u>
	<u>57 481</u>	<u>78 932</u>	<u>136 413</u>
Unobligated balance at year end	<u><u>52 349</u></u>	<u><u>127 649</u></u>	<u><u>179 998</u></u>

(signed) BERNARD L. BECHETOILLE  
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) D.G. NJOROGE  
External Auditor

## STATEMENT XV.A

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

Status of funds as at 31 December 1982

	1982	1981
Unobligated balance as at 1 January	130 834	100 599
Unliquidated obligations brought forward	50 725	14 628
Transfer to other funds	-	(4 549)
Income from contributions	286 873	202 235
Available for expenditures during the year	<u>468 432</u>	<u>312 913</u>
Expenditures during the year	247 348	131 354
Unliquidated obligations at year end	<u>69 046</u>	<u>50 725</u>
	<u>316 394</u>	<u>182 079</u>
Unobligated balance at year end	<u><u>152 038</u></u>	<u><u>130 834</u></u>
Represented by:		
Cash at banks (Schedule A)	146 169	160 049
Accounts receivable and sundry debit balances	<u>74 915</u>	<u>21 510</u>
	221 084	181 559
Reserve for unliquidated obligations at year end	<u>69 046</u>	<u>50 725</u>
TOTAL	<u><u>152 038</u></u>	<u><u>130 834</u></u>

(signed) BERNARD L. BECHETOILLE  
 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) D.G. NJOROGE  
 External Auditor

S P E C I A L   A C C O U N T

PROGRAMME ACTIVITIES SUPPORTED BY  
THE GOVERNMENT OF JAPAN

Status of funds as at 31 December 1982 by programme

	Regional Co-operative Agreement	Plutonium Management	Safeguards Programme	Total
Unobligated balance as at 1 January	123 092	1 868	5 874	130 834
Unliquidated obligations brought forward	50 725	-	-	50 725
Income from contributions	178 404	42 029	66 440	286 873
Available for expenditures during the year	352 221	43 897	72 314	468 432
Expenditures during the year	140 492	43 897	62 959	247 348
Unliquidated obligations at year end	69 046	-	-	69 046
	<u>209 538</u>	<u>43 897</u>	<u>62 959</u>	<u>316 394</u>
Unobligated balance at year end	<u>142 683</u>	<u>-</u>	<u>9 355</u>	<u>152 038</u>

(signed) BERNARD L. BECHETOILLE  
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) D.G. NJORGE  
External Auditor

## STATEMENT XVI

## S P E C I A L   A C C O U N T

CONTRIBUTIONS RECEIVED FROM MEMBER STATES AND ORGANIZATIONS  
IN SUPPORT OF PROGRAMME ACTIVITIESStatus of funds as at 31 December 1982

	Austria	Belgium	Denmark	Finland	
	Technical assistance	Technical assistance	Technical assistance	Technical assistance	Nuclear safety
Unobligated balance as at 1 January	-	69 305	12 908	19 262	-
Unliquidated obligations brought forward	-	13 781	50	7 013	-
Income from contributions	493 976	31 682	-	117 778	105 000
Available for expenditures during the year	493 976	114 768	12 958	144 053	105 000
Expenditures during the year	-	69 886	778	76 792	84 635
Unliquidated obligations at year end	-	-	-	31 290	488
Unobligated balance at year end	493 976	44 882	12 180	35 971	19 877
Represented by:					
Cash at banks (Schedule A)	-	140	11 812	66 761	20 365
Accounts receivable and sundry debit balances	493 976	44 742	368	500	-
Accounts payable and sundry credit balances	-	-	-	-	-
Reserve for unliquidated obligations at year end	-	-	-	31 290	488
<b>TOTAL</b>	<b>493 976</b>	<b>44 882</b>	<b>12 180</b>	<b>35 971</b>	<b>19 877</b>

France		Italy		Nuclear Energy Agency of the Organization for Economic Co-operation and Development (NEA/OECD)	Saudi Arabia	United Kingdom of Great Britain and Northern Ireland	
Technical assistance	Technical assistance	Food and agriculture		Resources evaluation	Technical assistance	Technical assistance	Safeguards programme
-	551 000	260 000		25 946	-	148 765	(784)
-	-	-		18 814	-	33 536	1 412
20 000	4 551 000	260 000		100 000	50 000	300 000	104 034
20 000	5 102 000	520 000		144 760	50 000	482 301	104 662
-	320 768	46 486		69 764	24 226	136 398	80 884
-	285 499	98 493		976	-	119 772	8 660
-	606 267	144 979		70 740	24 226	256 170	89 544
20 000	4 495 733	375 021		74 020	25 774	226 131	15 118
20 000	4 776 629	466 370		74 996	25 774	343 598	23 778
-	8 989	7 144		-	-	2 305	-
20 000	4 785 618	473 514		74 996	25 774	345 903	23 778
-	4 386	-		-	-	-	-
-	285 499	98 493		976	-	119 772	8 660
-	289 885	98 493		976	-	119 772	8 660
20 000	4 495 733	375 021		74 020	25 774	226 131	15 118

(signed) BERNARD L. BECHETOILLE  
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) D.G. NJORGE  
External Auditor

## STATEMENT XVII

## 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 1982

	<u>1982</u>	<u>1981</u>
Unobligated balance as at 1 January	67 847	-
Unliquidated obligations brought forward	3 942	-
Transfers from other funds	-	94 289
Income from contributions	7 971	191 587
Available for expenditures during the year	<u>79 760</u>	<u>285 876</u>
Expenditures during the year	59 137	214 087
Unliquidated obligations at year end	<u>741</u>	<u>3 942</u>
	<u>59 878</u>	<u>218 029</u>
Unobligated balance at year end	<u><u>19 882</u></u>	<u><u>67 847</u></u>
Represented by:		
Cash at banks (Schedule A)	5 447	(15 186)
Contributions receivable	15 000	86 786
Other accounts receivable and sundry debit balances	176	189
	<u>20 623</u>	<u>71 789</u>
Reserve for unliquidated obligations at year end	<u>741</u>	<u>3 942</u>
TOTAL	<u><u>19 882</u></u>	<u><u>67 847</u></u>

(signed) BERNARD L. BECHETOILLE  
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) D.G. NJOROGE  
External Auditor

## SPECIAL ACCOUNT

INTERNATIONAL SPENT FUEL MANAGEMENT STUDY  
SUPPORTED BY CONTRIBUTIONS FROM MEMBER STATESStatus of funds as at 31 December 1982

	<u>1982</u>	<u>1981</u>
Unobligated balance as at 1 January	36 707	-
Transfers from other funds	-	26 055
Income from contributions	-	78 671
Available for expenditures during the year	<u>36 707</u>	<u>104 726</u>
Expenditures during the year	<u>36 707</u>	<u>68 019</u>
Unobligated balance at year end	<u>-</u>	<u>36 707</u>
Represented by:		
Cash at banks (Schedule A)	-	34 717
Contributions receivable	-	1 990
TOTAL	<u>-</u>	<u>36 707</u>

(signed) BERNARD L. BECHETOILLE  
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  
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(signed) D.G. NJOROGE  
External Auditor



P A R T V

SCHEDULES

## SCHEDULE A

## CURRENT AND DEPOSIT ACCOUNTS AT BANKS

As at 31 December 1982

Local currency	Amount in local currency	UN operational exchange rate	US dollar equivalent
<b>1. Current Accounts at Banks:</b>			
Albanian leks	112 935	7.00	16 133
Argentine pesos	198 078 347	43 000.00	4 606
Australian dollars	103 622	1.04	99 636
Austrian schillings	14 953 131	17.70	844 810
Bangladesh takas	7 544	23.80	317
Belgian francs	4 433 491	49.00	90 479
Brazilian cruzeiros	2 917 307	245.00	11 907
Bulgarian leva	103 802	0.852	121 833
Burmese kyats	52	7.85	7
Canadian dollars	39 650	1.23	32 236
Cuban pesos	93 591	0.846	110 628
Czechoslovak korunas	1 363 037	12.44	109 569
Danish kroner	46 341	8.75	5 296
Democratic People's Republic of Korea won	32 318	2.16	14 962
Egyptian pounds	33 242	0.8216	40 460
Finnish markka	155 904	5.50	28 346
French francs	72 465	6.85	10 579
German Democratic Republic marks	208 543	2.50	83 417
Germany, Federal Republic of, marks	68 084	2.50	27 234
Greek drachmae	133 843	73.50	1 821
Hungarian forints	5 075 972	35.58	142 664
Icelandic kronur	1 480	15.55	95
Indian rupees	1 019 486	9.46	107 768
Iranian rials	1 236 796	85.25	14 508
Israeli shekels	46 549	31.80	1 464
Italian lire	222 813 374	1 465.00	152 091
Japan yen	55 751 438	250.00	223 006
Mexican pesos	3 351	70.00	48
Netherlands guilders	26 124	2.75	9 500
New Zealand dollars	3 729	1.40	2 663
Norwegian kroner	38 867	7.10	5 474
Pakistan rupees	1 128 409	12.50	90 273
Philippine pesos	457 586	8.60	53 208
Polish zlotys	1 133 663	88.00	12 883
Portuguese escudos	321 877	90.00	3 576
Romanian lei	1 531 747	11.00	139 250
Spanish pesetas	1 468 223	127.00	11 561
Sri Lanka rupees	607 051	20.90	29 045
Swedish kronar	158 223	7.40	21 381
Swiss francs	34 300	2.13	16 103
Thai baht	456 029	22.90	19 914
Tunisian dinars	6 402	0.623	10 276
Turkish liras	14 091 501	182.00	77 426
USSR roubles	2 580 475	0.732	3 525 239
United Kingdom pounds	740	0.62	1 194
United States dollars	3 858 405	1.00	3 858 405
Yugoslav dinars	4 420 249	63.70	69 392
Sub-total			<u>10 252 683</u>

## SCHEDULE A (continued)

Deposit	Interest rate p.a.	Maturity date	Amount in local currency	UN operational exchange rate	US dollar equivalent
<b>2. Deposit Accounts at banks:</b>					
Creditanstalt-Bankverein, Vienna	8 3/4 %	48 hours call	\$ 900 000	-	900 000
Erste Österreichische Sparkasse, Vienna	8 3/4 %	48 hours call	\$ 1 155 570	-	1 155 570
American Express Company, Vienna	8 3/4 %	48 hours call	\$ 878 886	-	878 886
Bankhaus Schoeller & Co., Vienna	6 1/2 %	48 hours call	AS 8 500 000	17.70	480 226
Erste Österreichische Sparkasse, Vienna	6 3/4 %	48 hours call	AS 25 000 000	17.70	1 412 429
Girozentrale, Vienna	6 %	48 hours call	AS 4 995 000	17.70	282 203
Dresdner Bank, Munich	6 3/16 %	83-01-10	DM 500 000	2.50	200 000
Girozentrale, Vienna	14 1/2 %	83-01-17	Fmk 300 000	5.50	54 546
Creditanstalt-Bankverein, Vienna	7 %	83-01-28	AS 40 000 000	17.70	2 259 887
Girozentrale, Vienna	11 5/8 %	83-01-31	Can\$ 300 000	1.23	243 903
Österreichisches Credit-Institut, Vienna	7 1/2 %	83-01-31	AS 5 850 000	17.70	330 508
The Mitsui Bank, Tokyo	10 %	83-01-31	\$ 4 000 000	-	4 000 000
Girozentrale, Vienna	10 1/2 %	83-02-16	Can\$ 550 000	1.23	447 155
Zentralsparkasse, Vienna	10 %	83-02-17	\$ 500 000	-	500 000
Bank Samuel Montagu, London	10 %	83-02-17	\$ 1 000 000	-	1 000 000
Citibank, Vienna	10 %	83-02-17	\$ 1 300 000	-	1 300 000
Erste Österreichische Sparkasse, Vienna	10 %	83-02-18	\$ 500 000	-	500 000
Banque Worms, Paris	10 5/16 %	83-02-18	\$ 1 000 000	-	1 000 000
The Mitsui Bank, Tokyo	9 5/8 %	83-02-22	\$ 1 200 000	-	1 200 000
The Mitsui Bank, Tokyo	9 5/8 %	83-02-24	\$ 500 000	-	500 000
Banque Worms, Paris	9 3/4 %	83-02-28	\$ 2 200 000	-	2 200 000
Scandinavian Bank, London	9 13/16 %	83-02-28	\$ 2 000 000	-	2 000 000
Banque Worms, Paris	9 13/16 %	83-02-28	\$ 3 000 000	-	3 000 000
Bankhaus Schoeller & Co., Vienna	9 13/16 %	83-02-28	\$ 4 500 000	-	4 500 000
Girozentrale, Vienna	12 %	83-02-28	Skr 1 700 000	7.40	229 730
Creditanstalt-Bankverein, Vienna	14 1/4 %	83-02-28	A\$ 400 000	1.04	384 615
Scandinavian Bank, London	9 13/16 %	83-03-15	\$ 2 000 000	-	2 000 000
American Express Company, Vienna	9 13/16 %	83-03-15	\$ 800 000	-	800 000
Scandinavian Bank, London	9 7/16 %	83-03-17	\$ 2 000 000	-	2 000 000
Bayerische Landesbank, Luxembourg	9 9/16 %	83-03-21	\$ 1 500 000	-	1 500 000
Citibank, Vienna	9 5/8 %	83-03-21	\$ 1 500 000	-	1 500 000
Creditanstalt-Bankverein, Vienna	9 5/8 %	83-03-21	\$ 2 500 000	-	2 500 000
Bayerische Landesbank, Luxembourg	9 3/4 %	83-03-22	\$ 1 200 000	-	1 200 000
Girozentrale, Vienna	12 %	83-03-28	Skr 200 000	7.40	27 027
American Express Company, Vienna	9 7/16 %	83-03-29	\$ 2 800 000	-	2 800 000
Bayerische Landesbank, Luxembourg	9 3/16 %	83-04-04	\$ 4 000 000	-	4 000 000
Banque Worms, Paris	9 3/16 %	83-04-04	\$ 2 500 000	-	2 500 000
Sub-total					51 786 685
Total Current and Deposit Accounts at banks					62 039 368
<b>3. Distribution by fund</b>					
Administrative Fund					32 310 806
International Centre for Theoretical Physics, Trieste					229 673
International Laboratory of Marine Radioactivity, Monaco					2 344
Working Capital Fund					1 999 800
Technical Assistance Fund					15 302 169
United Nations Development Programme (UNDP)					548 809
United Nations Financing System for Science and Technology for Development					23 211
United Nations Environment Programme (UNEP)					57 731
Programme Activities supported by the Union of Soviet Socialist Republics					149 593
Programme Activities supported by the Swedish International Development Authority (SIDA)					1 653 160
Programme Activities supported by the Government of the Federal Republic of Germany					1 291 399
Programme Activities supported by the United States of America					2 004 769
Programme Activities supported by the Government of Canada					48 185
Programme Activities supported by the Government of Australia					114 885
Programme Activities supported by the Government of Japan					146 169
Programme Activities supported by the Government of Belgium					140
Programme Activities supported by the Government of Denmark					11 812
Programme Activities supported by the Government of Finland					87 126
Programme Activities supported by the Government of France					20 000
Programme Activities supported by the Government of Italy					5 242 999
Programme Activities supported by the Nuclear Energy Agency of the Organization for Economic Co-operation and Development (NEA/OECD)					74 996
Programme Activities supported by the Government of Saudi Arabia					25 774
Programme Activities supported by the Government of the United Kingdom of Great Britain and Northern Ireland					367 376
Programme supported by contributions from Member States:					
International Plutonium Storage					5 447
Other funds and special accounts					320 995
Total Current and Deposit Accounts at Banks					62 039 368

## SCHEDULE B.1

## CONTRIBUTIONS TO THE REGULAR BUDGET

Status as at 31 December 1982

Member State	1982			Prior years outstanding	Total outstanding
	Assessed	Paid	Outstanding		
Afghanistan	5 927	-	5 927	17 563	23 490
Albania	5 927	5 927	-	-	-
Algeria	64 823	23 101	41 722	-	41 722
Argentina	438 194	210 556	227 638	-	227 638
Australia	1 477 472	1 477 472	-	-	-
Austria	575 016	575 016	-	-	-
Bangladesh	24 125	24 125	-	-	-
Belgium	982 318	841 868	140 450	-	140 450
Bolivia	5 927	-	5 927	17 563	23 490
Brazil	689 617	36 694	652 923	-	652 923
Bulgaria	87 918	87 918	-	-	-
Burma	6 202	385	5 817	-	5 817
Byelorussian Soviet Socialist Republic	319 452	319 452	-	-	-
Canada	2 651 460	2 651 460	-	-	-
Chile	41 360	41 360	-	-	-
Colombia	62 739	62 739	-	-	-
Costa Rica	11 100	-	11 100	1 963	13 063
Cuba	60 679	60 679	-	-	-
Cyprus	5 927	5 927	-	-	-
Czechoslovakia	670 851	670 851	-	-	-
Democratic Kampuchea	5 927	-	5 927	54 935	60 862
Democratic People's Republic of Korea	28 268	28 268	-	-	-
Denmark	598 975	598 975	-	-	-
Dominican Republic	16 273	-	16 273	124 964	141 237
Ecuador	11 100	11 100	-	-	-
Egypt	40 331	40 331	-	-	-
El Salvador	5 927	-	5 927	12 162	18 089
Ethiopia	5 927	5 927	-	-	-
Finland	391 331	391 331	-	-	-
France	5 055 347	5 055 347	-	-	-
Gabon	15 973	-	15 973	16 434	32 407
German Democratic Republic	1 126 073	1 126 073	-	-	-
Germany, Federal Republic of	6 708 516	6 708 516	-	-	-
Ghana	16 892	523	16 369	-	16 369
Greece	192 386	192 386	-	-	-
Guatemala	11 375	11 375	-	-	-
Haiti	5 927	-	5 927	107 841	113 768
Holy See	7 985	7 985	-	-	-
Hungary	199 425	119 425	80 000	-	80 000
Iceland	23 958	23 958	-	-	-
India	358 122	358 122	-	-	-
Indonesia	89 635	89 635	-	-	-
Iran Islamic Republic	359 160	-	359 160	625 193	984 353
Iraq	63 793	63 793	-	-	-
Ireland	127 782	127 782	-	-	-
Israel	199 659	199 659	-	-	-
Italy	2 787 227	2 787 227	-	-	-
Ivory Coast	16 273	16 273	-	-	-
Jamaica	11 289	11 289	-	-	-
Japan	7 738 751	7 038 751	700 000	-	700 000
Jordan	5 927	5 927	-	-	-
Kenya	5 927	5 927	-	-	-
Korea, Republic of	81 372	81 372	-	-	-
Kuwait	159 726	159 726	-	-	-
Lebanon	16 548	16 548	-	-	-

## SCHEDULE B.1 (continued)

Member State	1982			Prior years outstanding	Total outstanding
	Assessed	Paid	Outstanding		
Liberia	5 927	-	5 927	3 401	9 328
Libyan Arab Jamahiriya	183 685	183 685	-	-	-
Liechtenstein	7 985	7 985	-	-	-
Luxembourg	39 933	39 933	-	-	-
Madagascar	5 927	-	5 927	6 066	11 993
Malaysia	48 960	48 960	-	-	-
Mali	5 927	-	5 927	84 727	90 654
Mauritius	5 927	366	5 561	-	5 561
Mexico	428 878	428 878	-	-	-
Monaco	7 985	7 985	-	-	-
Mongolia	5 927	5 927	-	-	-
Morocco	27 925	-	27 925	28 736	56 661
Netherlands	1 317 744	1 317 744	-	-	-
New Zealand	215 632	215 632	-	-	-
Nicaragua	5 927	-	5 927	11 516	17 443
Niger	5 927	-	5 927	729	6 656
Nigeria	86 202	4 626	81 576	-	81 576
Norway	407 302	407 302	-	-	-
Pakistan	41 360	21 957	19 403	-	19 403
Panama	11 100	-	11 100	16 794	27 894
Paraguay	5 927	-	5 927	6 066	11 993
Peru	33 441	-	33 441	34 571	68 012
Philippines	58 253	3 902	54 351	-	54 351
Poland	757 269	1 271	755 998	-	755 998
Portugal	103 781	103 781	-	-	-
Qatar	23 958	886	23 072	-	23 072
Romania	119 275	-	119 275	43 980	163 255
Saudi Arabia	471 193	471 193	-	-	-
Senegal	5 927	1 907	4 020	-	4 020
Sierra Leone	5 927	-	5 927	34 153	40 080
Singapore	42 758	2 916	39 842	-	39 842
South Africa	240 292	-	240 292	246 241	486 533
Spain	1 373 649	1 373 649	-	-	-
Sri Lanka	11 375	699	10 676	-	10 676
Sudan	6 116	6 116	-	-	-
Sweden	1 062 182	1 062 182	-	-	-
Switzerland	846 551	846 551	-	-	-
Syrian Arab Republic	16 273	16 273	-	-	-
Thailand	55 506	55 506	-	-	-
Tunisia	16 273	8 934	7 339	-	7 339
Turkey	165 490	10 543	154 947	-	154 947
Uganda	5 927	-	5 927	31 895	37 822
Ukrainian Soviet Socialist Republic	1 181 976	1 181 976	-	-	-
Union of Soviet Socialist Republics	8 960 659	8 960 659	-	-	-
United Arab Emirates	79 864	79 864	-	-	-
United Kingdom of Great Britain and Northern Ireland	3 601 834	3 601 834	-	-	-
United Rep. of Cameroon	5 927	366	5 561	-	5 561
United Rep. of Tanzania	5 927	-	5 927	12 162	18 089
United States of America	19 965 819	11 486 845	8 478 974	-	8 478 974
Uruguay	22 752	1 397	21 355	-	21 355
Venezuela	275 155	275 155	-	-	-
Viet Nam	17 578	17 578	-	-	-
Yugoslavia	234 456	234 456	-	-	-
Zaire	11 289	-	11 289	10 904	22 193
Zambia	11 100	-	11 100	-	11 100
TOTAL	77 344 000	64 876 500	12 467 500	1 550 559	14 018 059

STATUS AS AT 31 DECEMBER 1982 OF ANNUAL ASSESSMENTS,  
ASSESSMENTS RECEIVED OR RESCINDED AND CONTRIBUTIONS OUTSTANDING  
FOR YEARS 1958 THROUGH 1982

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	1 423 347	47 216 410	99.90	46 590
1979	61 522 000	58 544 519	95.2	2 931 520	61 476 039	99.93	45 961
1980	74 920 000	72 670 962	97.0	1 940 961	74 611 923	99.59	308 077
1981	81 669 000	67 981 315	83.2	12 801 922	80 783 237	98.92	885 763
1982	77 344 000	64 876 500	83.9	-	64 876 500	83.88	12 467 500
<hr/>							
Status at							
31 Dec.1982	612 135 762	562 242 798	91.9	35 874 905	598 117 703	97.71	14 018 059

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

SHARES OF MEMBER STATES IN THE 1981 CASH SURPLUS  
TO BE SURRENDERED IN 1984

Member State	1981 Scale of assessment %	Allocation amount \$
Afghanistan	0.00788	1 409
Albania	0.00788	1 409
Algeria	0.08678	15 520
Argentina	0.58535	104 685
Australia	1.90512	340 715
Austria	0.74145	132 602
Bangladesh	0.03201	5 725
Belgium	1.26665	226 530
Bolivia	0.00788	1 409
Brazil	0.92347	165 155
Bulgaria	0.11753	21 019
Burma	0.00821	1 468
Byelorussian Soviet Socialist Republic	0.41192	73 669
Canada	3.41892	611 446
Chile	0.05497	9 831
Colombia	0.08361	14 953
Costa Rica	0.01483	2 652
Cuba	0.08109	14 502
Cyprus	0.00788	1 409
Czechoslovakia	0.86503	154 704
Democratic Kampuchea	0.00788	1 409
Democratic People's Republic of Korea	0.03770	6 742
Denmark	0.77235	138 129
Dominican Republic	0.02178	3 895
Ecuador	0.01483	2 652
Egypt	0.05371	9 606
El Salvador	0.00788	1 409
Ethiopia	0.00788	1 409
Finland	0.50460	90 244
France	6.51862	1 165 801
Gabon	0.02060	3 684
German Democratic Republic	1.45201	259 680
Germany, Federal Republic of	8.65030	1 547 035
Ghana	0.02254	4 031
Greece	0.25719	45 996
Guatemala	0.01516	2 711
Haiti	0.00788	1 409
Holy See	0.01030	1 842
Hungary	0.26457	47 316
Iceland	0.03089	5 525
India	0.47618	85 161
Indonesia	0.11963	21 395
Iran Islamic Republic	0.48054	85 941
Iraq	0.08552	15 295
Ireland	0.16476	29 466
Israel	0.25745	46 043
Italy	3.59399	642 755
Ivory Coast	0.02178	3 895
Jamaica	0.01506	2 694
Japan	9.97874	1 784 615
Jordan	0.00788	1 409
Kenya	0.00788	1 409
Korea, Republic of	0.10890	19 476
Kuwait	0.20596	36 834
Lebanon	0.02211	3 954

SCHEDULE B.3 (continued)

Member State	1981 Scale of assessment %	Allocation amount \$
Liberia	0.00788	1 409
Libyan Arab Jamahiriya	0.23685	42 359
Liechtenstein	0.01030	1 842
Luxembourg	0.05149	9 209
Madagascar	0.00788	1 409
Malaysia	0.06551	11 716
Mali	0.00788	1 409
Mauritius	0.00788	1 409
Mexico	0.57270	102 423
Monaco	0.01030	1 842
Mongolia	0.00788	1 409
Morocco	0.03728	6 667
Netherlands	1.69916	303 881
New Zealand	0.27804	49 725
Nicaragua	0.00788	1 409
Niger	0.00788	1 409
Nigeria	0.11543	20 644
Norway	0.52519	93 926
Pakistan	0.05497	9 831
Panama	0.01483	2 652
Paraguay	0.00788	1 409
Peru	0.04465	7 985
Philippines	0.07750	13 860
Poland	1.00446	179 639
Portugal	0.13881	24 825
Qatar	0.03089	5 525
Romania	0.15902	28 440
Saudi Arabia	0.60758	108 661
Senegal	0.00788	1 409
Sierra Leone	0.00788	1 409
Singapore	0.05730	10 248
South Africa	0.32079	57 371
Spain	1.77125	316 774
Sri Lanka	0.01516	2 711
Sudan	0.00811	1 451
Sweden	1.36963	244 947
Switzerland	1.09158	195 220
Syrian Arab Republic	0.02178	3 895
Thailand	0.07414	13 259
Tunisia	0.02178	3 895
Turkey	0.22117	39 555
Uganda	0.00788	1 409
Ukrainian Soviet Socialist Republic	1.52410	272 573
Union of Soviet Socialist Republics	11.55433	2 066 396
United Arab Emirates	0.10298	18 417
United Kingdom of Great Britain and Northern Ireland	4.64439	830 611
United Republic of Cameroon	0.00788	1 409
United Republic of Tanzania	0.00788	1 409
United States of America	25.74494	4 604 269
Uruguay	0.03033	5 424
Venezuela	0.36842	65 889
Viet Nam	0.02338	4 181
Yugoslavia	0.31364	56 092
Zaire	0.01506	2 694
Zambia	0.01483	2 652
<b>TOTAL</b>	<b>100.00000</b>	<b>17 884 172</b>

ANNUAL APPROPRIATIONS, OBLIGATIONS, EXPENDITURES,  
UNLIQUIDATED OBLIGATIONS AND UNOBLIGATED BALANCE AS AT 31 DECEMBER  
BY YEARS 1958-1982 INCLUSIVE

Year	Annual appropriations	Obligations	Expenditures	Unliquidated obligations	Unobligated balance	
					Amount	and percentage of annual appropriations
1958		3 867 786	3 586 389	281 397	221 214	5.41
1959	4 089 000	4 494 610	3 988 150	506 460	730 390	13.98
1960	5 225 000	5 158 146	4 487 151	670 995	684 854	11.72
1961	5 843 000	6 030 557	5 001 195	1 029 362	137 443	2.23
1962	6 168 000	6 446 139	5 637 846	808 293	285 461	4.24
1963	6 731 600	6 893 613	6 081 279	812 334	443 887	6.05
1964	7 337 500	7 287 179	6 473 931	813 248	157 321	2.11
1965	7 444 500	7 875 184	7 052 186	822 998	62 816	0.79
1966	7 938 000	8 984 104	8 194 849	789 255	-	-
1967	8 984 104	9 326 379	8 324 574	1 001 805	165 121	1.74
1968	9 491 500	10 083 330	9 037 138	1 046 192	393 670	3.76
1969	10 477 000	11 234 761	10 192 029	1 042 732	16 239	0.14
1970	11 251 000	12 231 107	11 105 753	1 125 354	18 893	0.15
1971	12 250 000	14 010 024	12 935 460	1 074 564	204 234	1.44
1972	14 214 258	16 531 709	15 239 278	1 292 431	272 487	1.62
1973	16 804 196	19 881 168	18 206 930	1 674 238	54 618	0.27
1974	19 935 786	23 492 870	21 375 094	2 117 776	827 973	3.40
1975	24 320 843	30 285 527	27 795 576	2 489 951	1 889 473	5.87
1976	32 175 000	34 504 222	32 143 078	2 361 144	2 732 077	7.34
1977	37 236 299	43 665 006	39 800 714	3 864 292	2 675 994	5.77
1978	46 341 000	51 366 388	49 285 949	2 080 439	1 712 612	3.23
1979	53 079 000	62 550 078	58 031 988	4 518 090	3 989 397	6.00
1980	66 539 475	75 477 833	69 356 298	6 121 535	5 165 167	6.41
1981	80 643 000	74 973 600	68 199 202	6 774 398	13 703 400	15.45
1982	88 677 000	79 590 787	72 976 351	6 614 436	6 778 213	7.85
	86 369 000					

## SCHEDULE D

## MISCELLANEOUS INCOME IN 1982 COMPARED WITH BUDGET ESTIMATES

	Original Budget estimate	Actual income	Difference
<b>(a) Income from work for others</b>			
Data processing services	1 473 000	1 247 180	(225 820)
Printing services	1 171 000	1 191 285	20 285
Medical services	343 000	386 180	43 180
Library services	723 000	685 852	(37 148)
Sub-total	3 710 000	3 510 497	(199 503)
<b>(b) Attributable to specific programmes</b>			
Publications of the Agency	880 000	623 110	(256 890)
INIS publications including microfiches	500 000	461 387	(38 613)
CINDA publications	25 000	17 713	(7 287)
Advertising	25 000	22 537	(2 463)
Laboratory income	105 000	165 443	60 443
Sale of surplus property	5 000	39 593	34 593
Amounts recoverable under safeguards agreements from non-Member States	80 000	222 858	142 858
UNDP programme support costs	1 000 000	609 255	(390 745)
SIDA programme support costs	30 000	24 555	(5 445)
Other programme support costs	-	10 993	10 993
Sub-total	2 650 000	2 197 444	(452 556)
<b>(c) Not attributable to specific programmes</b>			
Investment and interest income	2 165 000	6 061 860	3 896 860
Refund from the United Nations Joint Staff Pension Fund	150 000	301 203	151 203
Refund of Value Added Tax	-	75 606	75 606
Other	350 000	430 997	80 997
Sub-total	2 665 000	6 869 666	4 204 666
<b>TOTAL MISCELLANEOUS INCOME</b>	<b>9 025 000</b>	<b>12 577 607</b>	<b>3 552 607</b>

CONTRIBUTIONS IN SUPPORT OF  
SELECTED PROGRAMME ACTIVITIES

Source	International <sup>a/</sup> Centre for Theoretical Physics, Trieste	International <sup>b/</sup> Laboratory of Marine Radio- activity, Monaco	Total
Canada	39 670	-	39 670
Denmark	10 857	-	10 857
Germany, Federal Republic of	22 693	36 017	58 710
Italy	1 376 309 <sup>c/</sup>	-	1 376 309
Japan	22 227	-	22 227
Monaco	-	80 427	80 427
Sweden	147 076	-	147 076
United States of America	100 000	-	100 000
	<hr/>	<hr/>	<hr/>
	1 718 832	116 444	1 835 276
UNESCO	385 000	-	385 000
Other Contributions	141 990	-	141 990
Regular Budget	1 011 880	1 007 777	2 019 657
	<hr/>	<hr/>	<hr/>
TOTAL	3 257 702	1 124 221	4 381 923
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

<sup>a/</sup> See Statement II

<sup>b/</sup> See Statement III

<sup>c/</sup> Reference GC(XXVI)/665, part III, para. 40. Contributions of \$ 2 038 741 (See Schedule I) received in 1982, less \$ 662 432 representing adjustment to prior years' contractual contributions.

## SCHEDULE F

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND  
AS AT 31 DECEMBER 1982

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 Islamic Republic	13 200	13 200	-
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 F (continued)

Member State	Assessed	Paid	Outstanding
Liberia	200	200	-
Libyan Arab Jamahiriya	4 600	4 600	-
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	-
<b>TOTAL</b>	<b>2 000 000</b>	<b>1 999 800</b>	<b>200</b>

SCHEDULE G

STATUS OF VOLUNTARY CONTRIBUTIONS TO THE TECHNICAL ASSISTANCE FUND  
AS AT 31 DECEMBER 1982

Member State	1982					Prior years out-standing	Total out-standing
	Base rate %	Share of \$16 million target for voluntary contributions for 1982 using base rate a/	Pledged	Paid	Out-standing		
Afghanistan	0.01	1 600	-	-	-	-	-
Albania	0.01	1 600	1 600	1 600	-	-	-
Algeria	0.12	19 200	-	-	-	-	-
Argentina	0.79	126 400	126 400	-	126 400	-	126 400
Australia	1.85	296 000	296 000	296 000	-	-	-
Austria	0.72	115 200	115 200	115 200	-	-	-
Bangladesh	0.04	6 400	-	-	-	-	-
Belgium	1.23	196 800	10 204	10 204	-	-	-
Bolivia	0.01	1 600	-	-	-	-	-
Brazil	1.28	204 800	204 800	204 800	-	-	-
Bulgaria	0.16	25 600	25 600	25 600	-	-	-
Burma	0.01	1 600	-	-	-	-	-
Byelorussian Soviet Socialist Republic	0.40	64 000	70 126	70 126	-	-	-
Canada	3.32	531 200	531 200	531 200	-	-	-
Chile	0.07	11 200	31 500	31 500	-	-	-
Colombia	0.11	17 600	17 600	17 600	-	-	-
Costa Rica	0.02	3 200	-	-	-	-	-
Cuba	0.11	17 600	17 600	17 048	552	-	552
Cyprus	0.01	1 600	1 600	1 600	-	-	-
Czechoslovakia	0.84	134 400	112 850	112 850	-	-	-
Democratic Kampuchea	0.01	1 600	-	-	-	-	-
Democratic People's Republic of Korea	0.05	8 000	8 000	-	8 000	-	8 000
Denmark	0.75	120 000	120 000	120 000	-	-	-
Dominican Republic	0.03	4 800	-	-	-	-	-
Ecuador	0.02	3 200	3 200	3 200	-	-	-
Egypt	0.07	11 200	11 200	-	11 200	-	11 200
El Salvador	0.01	1 600	-	-	-	-	-
Ethiopia	0.01	1 600	-	-	-	-	-
Finland	0.49	78 400	78 400	78 400	-	-	-
France	6.33	1 012 800	1 012 800	1 012 800	-	-	-
Gabon	0.02	3 200	-	-	-	-	-
German Democratic Rep.	1.41	225 600	210 881	210 881	-	-	-
Germany, Fed. Rep. of	8.40	1 344 000	1 344 000	1 344 000	-	-	-
Ghana	0.03	4 800	2 100	2 100	-	-	-
Greece	0.35	56 000	56 000	56 000	-	-	-
Guatemala	0.02	3 200	3 200	3 200	-	-	-
Haiti	0.01	1 600	-	-	-	800	800
Holy See	0.01	1 600	-	-	-	-	-
Hungary	0.33	52 800	57 143	57 143	-	-	-
Iceland	0.03	4 800	4 800	4 800	-	-	-
India	0.61	97 600	97 600	97 600	-	-	-
Indonesia	0.16	25 600	25 600	25 600	-	-	-
Iran Islamic Republic	0.66	105 600	-	-	-	-	-
Iraq	0.12	19 200	19 200	19 200	-	-	-
Ireland	0.16	25 600	25 600	25 600	-	-	-
Israel	0.25	40 000	-	-	-	-	-
Italy	3.49	558 400	311 419	311 419	-	-	-
Ivory Coast	0.03	4 800	-	-	-	-	-
Jamaica	0.02	3 200	-	-	-	-	-
Japan	9.69	1 550 400	1 550 400	1 050 400	500 000	-	500 000
Jordan	0.01	1 600	1 600	1 600	-	-	-
Kenya	0.01	1 600	-	-	-	-	-
Korea, Republic of	0.15	24 000	24 000	24 000	-	-	-
Kuwait	0.20	32 000	32 000	32 000	-	-	-
Lebanon	0.03	4 800	-	-	-	-	-

SCHEDULE G (continued)

Member State	1982					Prior years out-standing	Total out-standing
	Base rate %	Share of \$16 million target for voluntary contributions for 1982 using base rate a/	Pledged	Paid	Out-standing		
Liberia	0.01	1 600	-	-	-	-	-
Libyan Arab Jamahiriya	0.23	36 800	-	-	-	-	-
Liechtenstein	0.01	1 600	1 600	1 600	-	-	-
Luxembourg	0.05	8 000	-	-	-	-	-
Madagascar	0.01	1 600	1 600	-	1 600	1 300	2 900
Malaysia	0.09	14 400	14 400	14 400	-	-	-
Mali	0.01	1 600	-	-	-	-	-
Mauritius	0.01	1 600	-	-	-	-	-
Mexico	0.77	123 200	120 342	120 342	-	-	-
Monaco	0.01	1 600	-	-	-	-	-
Mongolia	0.01	1 600	1 578	1 578	-	-	-
Morocco	0.05	8 000	-	-	-	-	-
Netherlands	1.65	264 000	264 000	264 000	-	-	-
New Zealand	0.27	43 200	-	-	-	-	-
Nicaragua	0.01	1 600	-	-	-	-	-
Niger	0.01	1 600	1 600	-	1 600	1 300	2 900
Nigeria	0.16	25 600	25 600	-	25 600	-	25 600
Norway	0.51	81 600	81 600	81 600	-	-	-
Pakistan	0.07	11 200	11 200	11 200	-	-	-
Panama	0.02	3 200	3 200	3 200	-	-	-
Paraguay	0.01	1 600	-	-	-	-	-
Peru	0.06	9 600	9 600	-	9 600	-	9 600
Philippines	0.10	16 000	15 000	-	15 000	-	15 000
Poland	1.25	200 000	62 500	62 500	-	-	-
Portugal	0.19	30 400	30 400	30 400	-	-	-
Qatar	0.03	4 800	4 800	-	4 800	-	4 800
Romania	0.21	33 600	33 600	15 120	18 480	2 730	21 210
Saudi Arabia	0.59	94 400	94 400	94 400	-	-	-
Senegal	0.01	1 600	-	-	-	-	-
Sierra Leone	0.01	1 600	-	-	-	-	-
Singapore	0.08	12 800	-	-	-	-	-
South Africa	0.43	68 800	-	-	-	-	-
Spain	1.72	275 200	30 000	27 037	2 963	-	2 963
Sri Lanka	0.02	3 200	3 200	3 200	-	-	-
Sudan	0.01	1 600	-	-	-	7 350	7 350
Sweden	1.33	212 800	212 800	212 800	-	-	-
Switzerland	1.06	169 600	169 600	169 600	-	-	-
Syrian Arab Republic	0.03	4 800	-	-	-	-	-
Thailand	0.10	16 000	16 000	16 000	-	-	-
Tunisia	0.03	4 800	944	944	-	-	-
Turkey	0.30	48 000	48 000	48 000	-	-	-
Uganda	0.01	1 600	-	-	-	536	536
Ukrainian Soviet Socialist Republic	1.48	236 800	252 454	252 454	-	-	-
Union of Soviet Socialist Republics	11.22	1 795 200	1 963 534	1 963 534	-	-	-
United Arab Emirates	0.10	16 000	16 000	16 000	-	-	-
United Kingdom of Great Britain and Northern Ireland	4.51	721 600	721 600	721 600	-	-	-
United Rep. of Cameroon	0.01	1 600	-	-	-	-	-
United Rep. of Tanzania	0.01	1 600	1 600	1 600	-	-	-
United States of America	25.00	4 000 000	4 000 000	3 700 000	300 000	-	300 000
Uruguay	0.04	6 400	6 400	-	6 400	-	6 400
Venezuela	0.51	81 600	44 100	44 100	-	-	-
Viet Nam	0.03	4 800	-	-	-	-	-
Yugoslavia	0.43	68 800	68 800	68 800	-	-	-
Zaire	0.02	3 200	-	-	-	-	-
Zambia	0.02	3 200	3 200	-	3 200	-	3 200
<b>TOTAL</b>	<b>100.00</b>	<b>16 000 000</b>	<b>14 896 675</b>	<b>13 861 280</b>	<b>1 035 395</b>	<b>14 016</b>	<b>1 049 411</b>

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

## SCHEDULE H

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 1982

Member State	1981			Prior Years outstanding		Total outstanding
	Assessed	Paid	Outstanding	1980	1971 - 1979	
Albania	2 097	-	2 097	4 675	5 652	12 424
Algeria	2 901	-	2 901	1 604	2 227	6 732
Bolivia	14 865	-	14 865	5 145	22 289	42 299
Colombia	15 321	-	15 321	-	-	15 321
Costa Rica	1 817	-	1 817	9 458	27 206	38 481
Cuba	46 312	-	46 312	-	-	46 312
Cyprus	5 261	-	5 261	756	-	6 017
Czechoslovakia	2 722	-	2 722	337	-	3 059
Democratic People's Republic of Korea	14 026	-	14 026	-	-	14 026
Ecuador	10 720	4 820	5 900	-	-	5 900
Egypt	41 283	34 897	6 386	-	-	6 386
El Salvador	4 465	-	4 465	204	1 744	6 413
Ghana	11 713	-	11 713	12 968	18 801	43 482
Greece	14 954	-	14 954	923	-	15 877
Guatemala	981	71	910	-	-	910
Hong Kong (through the United Kingdom of Great Britain and Northern Ireland)	276	-	276	-	-	276
Indonesia	15 365	-	15 365	229	-	15 594
Iran Islamic Republic	561	-	561	-	-	561
Israel	4 245	-	4 245	7 929	3 650	15 824
Ivory Coast	5 593	2 975	2 618	-	-	2 618
Jamaica	897	-	897	-	-	897
Jordan	8 146	-	8 146	2 365	22 496	33 007
Kenya	18 602	-	18 602	14 374	-	32 976
Lebanon	-	-	-	-	8 390	8 390
Liberia	-	-	-	-	3 035	3 035
Libyan Arab Jamahiriya	894	-	894	2 547	3 837	7 278
Madagascar	6 145	-	6 145	7 810	14 370	28 325
Malaysia	16 001	-	16 001	9 900	-	25 901
Mexico	12 862	-	12 862	13 641	-	26 503
Mongolia	1 802	-	1 802	4 349	4 099	10 250
Morocco	19 349	-	19 349	13 078	-	32 427
Nigeria	18 959	-	18 959	7 047	160	26 166
Panama	2 915	81	2 834	-	-	2 834
Paraguay	1 889	-	1 889	3 217	5 358	10 464
Peru	28 783	-	28 783	13 326	-	42 109
Philippines	22 786	5 522	17 264	-	-	17 264
Romania	19 002	-	19 002	889	-	19 891
Saudi Arabia	106	-	106	-	-	106
Senegal	5 689	-	5 689	5 964	16 504	28 157
Sierra Leone	4 954	-	4 954	243	1 884	7 081
Singapore	8 817	-	8 817	-	-	8 817
Spain	3 672	-	3 672	-	-	3 672
Sri Lanka	17 036	-	17 036	-	-	17 036
Syrian Arab Republic	517	-	517	2 841	-	3 358
Thailand	34 732	17 918	16 814	-	-	16 814
Tunisia	18 188	-	18 188	7 251	14 995	40 434
Turkey	24 502	-	24 502	11 667	5 684	41 853
United Arab Emirates	346	-	346	-	-	346
United Rep. of Cameroon	3 697	-	3 697	-	-	3 697
Uruguay	10 606	1 703	8 903	-	-	8 903
Venezuela	15 471	-	15 471	-	-	15 471
Viet Nam	12 817	-	12 817	18 260	5 820	36 897
Yugoslavia	18 257	-	18 257	12 158	36 219	66 634
Zaire	9 273	-	9 273	7 364	17 602	34 239
<b>TOTAL</b>	<b>583 190</b>	<b>67 987</b>	<b>515 203</b>	<b>202 519</b>	<b>242 022</b>	<b>959 744</b>

RESOURCES MADE AVAILABLE TO THE AGENCY BY MEMBER STATES DURING 1982 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 E)	Other voluntary contributions	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts				
									Amount <u>a/</u>	Number	Man-days		
Afghanistan	5 927	5 927											
Albania	7 707	5 927	1 600				180						
Algeria	65 263	64 823					440						
Argentina	648 813	438 194	126 400		15 300		17 460			51 459	28	196	
Australia	1 977 562	1 477 472	296 000 <u>b/</u>			163 675 <u>c/</u>	215			40 200	17	120	
Austria	1 241 605	575 016	115 200			493 976 <u>d/</u>	30 200			2 840	24 373	28	128
Bangladesh	24 145	24 125					20						
Belgium	1 171 196	982 318	10 204 <u>b/</u>			31 682 <u>d/</u>	58 400			29 288	59 304	37	207
Bolivia	5 927	5 927											
Brazil	954 113	689 617	204 800			21 700				295	37 701	14	97
Bulgaria	125 358	87 918	25 600							4 600	7 240	6	36
Burma	6 202	6 202											
Byelorussian Soviet Socialist Republic	389 578	319 452	70 126										
Canada	3 567 996	2 651 460	531 200	39 670		152 387 <u>c/</u>				1 420	191 859	81	551
Chile	77 215	41 360	31 500							15	4 340	1	8
Colombia	83 854	62 739	17 600							635	2 880	1	18
Costa Rica	14 448	11 100								5	3 343	1	55
Cuba	78 609	60 679	17 600							330			
Cyprus	7 587	5 927	1 600							60			
Czechoslovakia	936 825	670 851	112 850				71 600			5 480	76 044	72	455
Democratic Kampuchea	5 927	5 927											
Democratic People's Republic of Korea	36 383	28 268	8 000							115			
Denmark	803 811	598 975	120 000	10 857			45 800			475	27 704	19	95
Dominican Republic	19 631	16 273								15	3 343	1	55
Ecuador	14 300	11 100	3 200										
Egypt	66 456	40 331	11 200							9 660	5 265	5	26
El Salvador	5 927	5 927											
Ethiopia	5 927	5 927											
Finland	734 897	391 331	78 400			222 778 <u>d/</u>				65	42 323	23	135
France	6 500 676	5 055 347	1 012 800			20 000 <u>d/</u>	17 700	28 600		42 815	323 414	192	1 106
Gabon	15 973	15 973											
German Democratic Republic	1 371 857	1 126 073	210 881							955	33 948	24	147
Germany, Federal Republic of	9 985 822	6 708 516	1 344 000	58 710		1 172 999 <u>c/</u>	193 500	67 096		102 495	338 506	178	1 413
Ghana	18 992	16 892	2 100										
Greece	258 581	192 386	56 000							6 545	3 650	3	17
Guatemala	14 575	11 375	3 200										
Haiti	5 927	5 927											
Holy See	7 985	7 985											
Hungary	350 996	199 425	57 143				66 700	3 000		4 225	20 503	18	102
Iceland	28 758	23 958	4 800										

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 E)	Other voluntary contributions	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts		
									Amount <u>a/</u>	Number	Man-days
India	547 647	358 122	97 600		6 200		4 345	81 380	57	397	
Indonesia	124 689	89 635	25 600				70	9 384	3	18	
Iran Islamic Republic	359 160	359 160									
Iraq	117 093	63 793	19 200		33 300 <u>e/</u>			800	1	5	
Ireland	156 636	127 782	25 600					3 254	2	13	
Israel	213 399	199 659			11 700		85	1 955	1	5	
Italy	10 278 055	2 787 227	311 419	2 038 741	4 811 000 <u>d/</u>	93 800	12 590	223 278	68	1 082	
Ivory Coast	16 273	16 273									
Jamaica	11 289	11 289									
Japan	10 186 574	7 738 751	1 550 400	22 227	294 844 <u>f/</u>	33 600	3 195	543 557	106	1 513	
Jordan	7 527	5 927	1 600								
Kenya	5 977	5 927						50			
Korea, Republic of	143 247	81 372	24 000				31 835	6 040	2	15	
Kuwait	194 389	159 726	32 000 <u>b/</u>				15	2 648	1	5	
Lebanon	16 548	16 548									
Liberia	5 927	5 927									
Libyan Arab Jamahiriya	184 460	183 685					775				
Liechtenstein	9 585	7 985	1 600								
Luxembourg	39 933	39 933									
Madagascar	7 527	5 927	1 600								
Malaysia	64 490	48 960	14 400				10	1 120	1	7	
Mali	5 927	5 927									
Mauritius	5 927	5 927									
Mexico	570 940	428 878	120 342 <u>b/</u>			11 000		10 720	10	67	
Monaco	88 412	7 985		80 427							
Mongolia	7 505	5 927	1 578								
Morocco	28 000	27 925						75			
Netherlands	1 739 242	1 317 744	264 000			44 100	6 000	65 030	42 368	23 173	
New Zealand	215 637	215 632						5			
Nicaragua	5 927	5 927									
Niger	10 637	5 927	1 600					3 110	1	7	
Nigeria	111 802	86 202	25 600								
Norway	497 329	407 302	81 600					10	8 417	5 27	
Pakistan	52 575	41 360	11 200					15			
Panama	14 300	11 100	3 200								
Paraguay	5 937	5 927						10			
Peru	45 781	33 441	9 600					180	2 560	1 16	
Philippines	83 727	58 253	15 000					10 474	6	46	
Poland	863 339	757 269	62 500			24 300		4 000	15 270	9 128	
Portugal	151 369	103 781	30 400					8 775	8 413	4 24	
Qatar	28 758	23 958	4 800								
Romania	172 275	119 275	33 600			11 000		1 725	6 675	4 29	
Saudi Arabia	681 693	471 193	94 400					1 600	2	10	
Senegal	5 997	5 927						70			
Sierra Leone	5 927	5 927									

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 E)	Other voluntary contributions	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts			
									Amount <u>a/</u>	Number	Man-days	
Singapore	42 758	42 758										
South Africa	259 390	240 292							19 098	6	34	
Spain	1 553 575	1 373 649	30 000			63 200	20 000	4 065	62 661	40	247	
Sri Lanka	14 575	11 375	3 200									
Sudan	6 116	6 116										
Sweden	2 151 433	1 062 182	212 800	147 076	636 425 <u>c/</u>			60	92 890	56	335	
Switzerland	1 075 973	846 551	169 600					580	59 242	38	209	
Syrian Arab Republic	16 273	16 273										
Thailand	75 502	55 506	16 000					45	3 951	1	7	
Tunisia	17 217	16 273	944									
Turkey	214 455	165 490	48 000					165	800	1	5	
Uganda	5 927	5 927										
Ukrainian Soviet Socialist Republic	1 434 430	1 181 976	252 454									
Union of Soviet Socialist Republics	11 086 210	8 960 659	1 963 534					5 155 <u>h/</u>	156 862	43	682	
United Arab Emirates	95 864	79 864	16 000									
United Kingdom of Great Britain and Northern Ireland	5 066 903	3 601 834	721 600		404 034 <u>d/</u>	78 700		2 605	258 130	155	1 058	
United Republic of Cameroon	5 927	5 927										
United Republic of Tanzania	7 527	5 927	1 600 <u>i/</u>									
United States of America	28 516 568	19 965 819	4 000 000	100 000	2 473 403 <u>c/</u>	1 212 300		259 740	505 306	173	1 600	
Uruguay	29 152	22 752	6 400									
Venezuela	320 215	275 155	44 100						960			
Viet Nam	17 778	17 578							200			
Yugoslavia	340 841	234 456	68 800					11 960	25 625	18	116	
Zaire	11 289	11 289										
Zambia	14 300	11 100	3 200									
<b>TOTAL</b>	<b>112 112 917</b>	<b>77 344 000</b>	<b>14 896 675</b>	<b>2 497 708</b>	<b>11 025 003</b>	<b>2 110 800</b>	<b>124 696</b>	<b>649 048</b>	<b>3 464 987</b>	<b>1 587</b>	<b>12 847</b>	

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

b/ Also pledged and paid a 1981 voluntary contribution in 1982: Australia (\$ 44 000), Belgium (\$ 90 006), Kuwait (\$ 26 000), and Mexico (\$ 100 100).

c/ See applicable Statement, Programme activities supported by the Government of: Australia (XIV.A), Canada (XIII.A), Federal Republic of Germany (XI.A), and the United States of America (XII.A), and by the Swedish International Development Authority (X.A).

d/ See Statement XVI, Contributions received from Member States and Organizations in support of programme activities.

e/ Represents amount paid for costs incurred in connection with introducing Arabic as an official and working language of the General Conference.

f/ See Statement XV.A, Programme activities supported by the Government of Japan (\$ 286 873) and Statement XVII, International plutonium storage study supported by contributions from Member States (\$ 7 971).

g/ Represents amount paid for costs incurred in connection with introducing Arabic as an official and working language of the General Conference (\$ 64 500) and contributions received from Member States and Organizations in support of programme activities (\$ 50 000) - see Statement XVI.

h/ Excludes a model of "Tokamak 10", for which the cost has not been disclosed, donated for the Agency's permanent headquarters.

i/ Also pledged and paid a 1978 voluntary contribution of \$ 772 in 1982.

SCHEDULE J

COMBINED TABLE OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1982  
AND OF INCOME AND OBLIGATIONS FOR THE YEAR 1982  
(in thousands of US dollars)

Description	Administrative Fund	ICTP	ILMR	Working Capital Fund	Technical Assistance Fund	UNDP	UNFSSTD
Statement No.	I	II	III	IV	V	VI	VII
<b>ASSETS AND LIABILITIES AS AT 31 DECEMBER 1982</b>							
<u>Assets</u>							
Cash at banks, in hand and in transit (including interest bearing bank deposits)	32 416.5	317.5	3.6	1 999.8	15 302.2	566.4	23.2
Contributions and advances due	14 018.0	554.2	-	0.2	2 249.4	-	-
Accounts receivable and sundry debit balances	6 449.4	6.1	0.1	-	2 127.1	209.6	21.4
<b>Total assets</b>	<b>52 883.9</b>	<b>877.8</b>	<b>3.7</b>	<b>2 000.0</b>	<b>19 678.7</b>	<b>776.0</b>	<b>44.6</b>
<u>Liabilities</u>							
Reserve for unliquidated obligations	7 085.6	73.5	-	-	11 098.8	2 542.1	-
Accounts payable and sundry credit balances	2 966.1	58.1	3.7	-	1 823.1	630.6	-
Principal of the Working Capital Fund	-	-	-	2 000.0	-	-	-
<b>Total liabilities</b>	<b>10 051.7</b>	<b>131.6</b>	<b>3.7</b>	<b>2 000.0</b>	<b>12 921.9</b>	<b>3 172.7</b>	<b>-</b>
Fund balances as at 31 December 1982	42 832.2	746.2	-	-	6 756.8	(2 396.7)	44.6
<b>INCOME AND OBLIGATIONS FOR THE YEAR 1982</b>							
<u>Income</u>							
Balances brought forward from 1981							
Fund balances on 1 January 1982	35 949.9	1 011.9	70.2	-	5 503.8	(1 821.4)	(118.0)
Unliquidated obligations	7 353.9	97.7	-	-	9 553.1	-	-
	43 303.8	1 109.6	70.2	-	15 056.9	(1 821.4)	(118.0)
Income in 1982							
Regular or special contributions and allocations	77 441.8	3 257.7	1 124.2	-	15 147.6	4 651.2	360.0
Other income and exchange adjustments	12 577.6	58.6	-	-	1 101.9	(185.2)	1.8
	90 019.4	3 316.3	1 124.2	-	16 249.5	4 466.0	361.8
<b>Total</b>	<b>133 323.2</b>	<b>4 425.9</b>	<b>1 194.4</b>	<b>-</b>	<b>31 306.4</b>	<b>2 644.6</b>	<b>243.8</b>
<u>Obligations</u>							
Expenditures <sup>b/</sup>	79 107.7	3 606.2	1 194.4	-	13 450.8	2 499.2	199.2
Unliquidated obligations as at 31 December 1982	7 085.6	73.5	-	-	11 098.8	2 542.1	-
Surrender of 1979 cash surplus	4 297.7	-	-	-	-	-	-
	90 491.0	3 679.7	1 194.4	-	24 549.6	5 041.3	199.2
Fund balances as at 31 December 1982	42 832.2	746.2	-	-	6 756.8	(2 396.7)	44.6

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	\$609.255 (Schedule D)
Swedish International Development Authority	\$ 24.555 (Schedule D)
Regular Budget contributions to:	
International Centre for Theoretical Physics	\$1 011.880 (Schedule E)
International Laboratory of Marine Radioactivity	\$1 007.777 (Schedule E)

b/ Including expenditures in respect of unliquidated obligations carried forward from 1981 and prior years.

Programme activities supported by												Adjustments <sup>a/</sup>	Total
UNEP	USSR	SIDA	FRG	USA	Canada	Australia	Japan	Other Member States	IPS	ISFM			
VIII	IX	X	XI	XII	XIII	XIV	XV	XVI	XVII	XVIII			
57.7	149.6	1 653.1	1 291.4	2 004.7	48.2	114.9	146.2	5 830.2	5.4	-	-	61 930.6	
-	-	-	-	-	-	-	-	-	15.0	-	-	16 836.8	
9.5	127.8	262.6	96.6	1 115.4	4.0	80.9	74.9	558.0	0.2	-	-	11 143.6	
67.2	277.4	1 915.7	1 388.0	3 120.1	52.2	195.8	221.1	6 388.2	20.6	-	-	89 911.0	
55.5	27.3	539.3	338.7	527.0	3.6	15.8	69.1	545.2	0.7	-	-	22 922.2	
-	-	1.0	14.7	7.8	-	-	-	4.3	-	-	-	5 509.4	
-	-	-	-	-	-	-	-	-	-	-	-	2 000.0	
55.5	27.3	540.3	353.4	534.8	3.6	15.8	69.1	549.5	0.7	-	-	30 431.6	
11.7	250.1	1 375.4	1 034.6	2 585.3	48.6	180.0	152.0	5 838.7	19.9	-	-	59 479.4	
33.9	620.2	1 659.5	922.8	2 873.0	57.0	110.0	130.8	1 086.4	67.8	36.7	-	48 194.5	
12.2	0.5	356.4	360.1	767.8	6.8	42.7	50.7	74.6	3.9	-	-	18 680.4	
46.1	620.7	2 015.9	1 282.9	3 640.8	63.8	152.7	181.5	1 161.0	71.7	36.7	-	66 874.9	
180.0	-	636.4	1 173.0	2 473.4	152.4	163.7	286.9	6 133.5	8.0	-	(2 019.7)	111 170.1	
-	(10.5)	-	-	-	-	-	-	-	-	-	(633.8)	12 910.4	
180.0	(10.5)	636.4	1 173.0	2 473.4	152.4	163.7	286.9	6 133.5	8.0	-	(2 653.5)	124 080.5	
226.1	610.2	2 652.3	2 455.9	6 114.2	216.2	316.4	468.4	7 294.5	79.7	36.7	(2 653.5)	190 955.4	
158.9	332.8	737.6	1 082.6	3 001.9	164.0	120.6	247.3	910.6	59.1	36.7	(2 653.5)	104 256.1	
55.5	27.3	539.3	338.7	527.0	3.6	15.8	69.1	545.2	0.7	-	-	22 922.2	
-	-	-	-	-	-	-	-	-	-	-	-	4 297.7	
214.4	360.1	1 276.9	1 421.3	3 528.9	167.6	136.4	316.4	1 455.8	59.8	36.7	(2 653.5)	131 476.0	
11.7	250.1	1 375.4	1 034.6	2 585.3	48.6	180.0	152.0	5 838.7	19.9	-	-	59 479.4	



P A R T V I

BUDGETARY PERFORMANCE

1982 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 1982 is submitted in accordance with the recommendations of 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 authorization 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 1982 was \$ 86 369 000 [2]. The appropriation Sections are based on a rate of exchange of 15.50 Austrian schillings to the United States dollar. Throughout 1982, however, the United Nations operational rate of exchange was above that rate, resulting in a reduction of the estimated requirements by \$ 5 079 000, as shown in Part III, paragraph 4.
4. The revised appropriations in Statement I.A reflect the impact of currency fluctuations, transfers authorized by the Board in September 1982 and additional income received for services rendered under appropriation Section 9 (Cost of work for others).
5. The total authorization includes special contributions amounting to \$ 97 800 in respect of the introduction of Arabic as an official and working language of the General Conference.
6. Table 1 provides a comparison, by appropriation Section, of the total authorization for 1982 with total obligations incurred.

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

[2] GC(XXV)/RES/383/para.1.

Table 1

Appropriation Section	Total authorization 1982	Total obligations 1982	(Overrun) or underrun of total authorization
1. Technical assistance and training	3 618 725	3 618 725	-
2. Technical operations	14 743 154	14 282 384	460 770
3. Research and isotopes	11 645 000	11 258 982	386 018
4. Operational facilities	2 127 000	2 019 657	107 343
5. Safeguards	23 755 000	23 202 777	552 223
6. Policy-making organs	3 130 800	2 805 023	325 777
7. Executive management and administration	9 192 000	9 161 621	30 379
8. General services	9 731 121	9 731 121	-
9. Cost of work for others	3 510 497	3 510 497	-
Sub-total	81 453 297	79 590 787	1 862 510
Funds in excess of requirements	4 915 703	-	4 915 703
TOTAL	86 369 000	79 590 787	6 778 213

7. As can be seen from Table 1, there were major relative underruns in respect of "Operational facilities" (5.1% of the total authorization for this Section) and "Policy-making organs" (10.4%); explanations are provided in the narrative relating to the Sections in question. The total underrun was \$ 1 862 510, or 2.3% of total authorization for the nine Sections.

8. Table 2 provides a comparison, by item of expenditure, of the total authorization for 1982 with the total obligations incurred.

Table 2

Item of expenditure	Total authorization 1982	Total obligations 1982	(Overrun) or underrun of total authorization
Established posts	37 802 654	37 248 119	554 535
Consultants	1 082 500	872 824	209 676
Overtime	188 100	227 636	(39 536)
Temporary assistance	1 122 400	809 653	312 747
Salaries and wages	40 195 654	39 158 232	1 037 422
Common staff costs	11 988 025	12 352 098	(364 073)
Travel	3 283 200	2 636 102	647 098
Meetings:			
Conferences, symposia and seminars	1 016 500	783 627	232 873
Technical committees and advisory groups	1 305 200	1 056 819	248 381
Representation and hospitality	118 800	99 667	19 133
Scientific and technical contracts	2 814 700	2 616 188	198 512
Scientific supplies and equipment	2 131 600	2 290 426	(158 826)
Common services, supplies and equipment	13 954 821	13 966 391	(11 570)
Other items of expenditure	1 134 300	1 120 740	13 560
Cost of work for others	3 510 497	3 510 497	-
Sub-total	81 453 297	79 590 787	1 862 510
Funds in excess of requirements	4 915 703	-	4 915 703
<b>TOTAL</b>	<b>86 369 000</b>	<b>79 590 787</b>	<b>6 778 213</b>

9. In Table 2, the figures in the "Total authorization 1982" column reflect changes in the requirements envisaged in September 1982, when the Director General requested the Board to authorize transfers between Sections of the budget.

10. Underruns reflected in Table 2 with respect to established posts related mainly to the late recruitment of staff in the Professional category; the overrun in respect of overtime was more than offset by reduced employment of temporary staff.

11. The overrun in respect of common staff costs is largely attributable to a net loss of \$ 243 025 incurred in exchanging currencies. The net loss was charged to the 1982 budget, being distributed among all appropriation Sections on the basis of salary payments, as these constitute the major part of the Agency's schilling expenditures. Because of the magnitude of the amount involved in 1981, a special line item was included in all relevant tables and exhibits of the accounts for that year. As the amount involved in 1982 is rather small, it is included here as a part of common staff costs.

12. The underrun in respect of travel related to all appropriation Sections, but primarily to "Safeguards" (inspection travel). The underruns in respect of meetings reflect in general lower costs than anticipated and the postponement and cancellation of a number of smaller scientific meetings.

13. The underrun in respect of scientific and technical contracts related mainly to safeguards; this underrun, however, is largely offset by increased expenditures for scientific supplies and equipment for safeguards purposes.

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

Exhibit 1

Item of expenditure	Total authorization 1982	Total obligations 1982	(Overrun) or underrun of total authorization
Established posts	2 135 100	2 135 482	(382)
Consultants	59 800	58 815	985
Overtime	2 100	2 083	17
Temporary assistance	68 800	68 453	347
Salaries and wages	2 265 800	2 264 833	967
Common staff costs	706 025	709 278	(3 253)
Travel	66 100	53 975	12 125
Representation and hospitality	900	798	102
Common services, supplies and equipment	18 300	18 357	(57)
Transfer of costs:			
Translation and records services	271 600	263 622	7 978
Printing and publishing services	102 000	71 748	30 252
Data processing services	188 000	236 114	(48 114)
<b>TOTAL</b>	<b>3 618 725</b>	<b>3 618 725</b>	<b>-</b>

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

14. The overruns and underruns in this appropriation Section balanced. The overrun in respect of data processing services results from an improvement of the computerized system for monitoring the financial management of technical assistance.

15. The underrun in respect of printing and publishing services resulted from the fact that some requirements were met from extrabudgetary resources.

Section 2. Technical operations

Exhibit 2

Item of expenditure	Total authorization 1982	Total obligations 1982	(Overrun) or underrun of total authorization
Established posts	6 655 454	6 519 815	135 639
Consultants	376 700	364 123	12 577
Overtime	26 300	29 161	(2 861)
Temporary assistance	135 000	107 811	27 189
Salaries and wages	7 193 454	7 020 910	172 544
Common staff costs	2 128 600	2 171 409	(42 809)
Travel	261 400	218 091	43 309
Meetings:			
Conferences, symposia and seminars	416 200	313 903	102 297
Technical committees and advisory groups	959 200	789 812	169 388
Representation and hospitality	35 100	26 973	8 127
Scientific and technical contracts	559 700	559 285	415
Scientific supplies and equipment	32 400	40 217	(7 817)
Common services, supplies and equipment	3 523 600	3 717 640	(194 040)
Other items of expenditure	46 800	37 373	9 427
Transfer of costs:			
Translation and records services	633 300	664 285	(30 985)
Printing and publishing services	2 299 200	2 184 453	114 747
Data processing services	(3 582 400)	(3 700 957)	118 557
Conference services	195 000	208 612	(13 612)
Contracts services	41 600	30 378	11 222
<b>TOTAL</b>	<b>14 743 154</b>	<b>14 282 384</b>	<b>460 770</b>

16. Appropriation Section 2, "Technical operations", covers "Nuclear power", "Nuclear fuel cycle", "Nuclear safety", "Information and technical services" and "Nuclear explosions for peaceful purposes". The total obligations under this appropriation Section remained below the total authorization, the only exception being "Nuclear fuel cycle" with an overrun of \$ 13 686. "Nuclear safety" experienced the largest underrun - \$ 217 258.

17. Eleven conferences, symposia and seminars were held as planned, including the "International conference on nuclear power experience", but at considerably lower cost than estimated. Out of 73 technical committee and advisory group meetings planned, 69 were convened, some with less interpretation than foreseen.

18. The overrun shown above with respect to common services, supplies and equipment related mainly to data processing services. A major part of this overrun was directly related to the acquisition of electronic data processing equipment for safeguards. A minor amount related to the acquisition of word-processing equipment and terminals required for other programmes. This appropriation Section included, by item of expenditure, all costs related to the Agency's computer services. All costs are allocated to other programmes on the basis of services performed. Exhibit 2 includes only net costs related to this appropriation Section after cost allocation to other appropriation Sections.

19. The overrun in respect of translation services resulted mainly from the translation of abstracts for the proceedings of the "International conference on nuclear power experience"; it is reflected under the "Nuclear power" programme. The underrun in respect of printing and publishing services was experienced by all programmes, except "Nuclear fuel cycle", as generally less pages were published than originally estimated.

### Section 3. Research and isotopes

#### Exhibit 3

Item of expenditure	Total authorization 1982	Total obligations 1982	(Overrun) or underrun of total authorization
Established posts	2 898 000	2 861 530	36 470
Consultants	177 300	149 057	28 243
Overtime	400	-	400
Temporary assistance	5 200	1 950	3 250
Salaries and wages	3 080 900	3 012 537	68 363
Common staff costs	912 600	950 425	(37 825)
Travel	117 300	106 937	10 363
Meetings:			
Conferences, symposia and seminars	274 900	217 717	57 183
Technical committees and advisory groups	155 700	110 140	45 560
Representation and hospitality	13 400	13 505	(105)
Scientific and technical contracts	1 732 000	1 666 528	65 472
Scientific supplies and equipment	12 800	10 644	2 156
Common services, supplies and equipment	33 200	36 323	(3 123)
Other items of expenditure	1 600	1 572	28
Transfer of costs:			
Translation and records services	214 400	205 558	8 842
Printing and publishing services	833 000	892 511	(59 511)
Data processing services	244 900	223 696	21 204
Laboratory services	3 773 000	3 574 770	198 230
Conference services	99 200	103 555	(4 355)
Contracts services	146 100	132 564	13 536
<b>TOTAL</b>	<b>11 645 000</b>	<b>11 258 982</b>	<b>386 018</b>

20. Appropriation Section 3, "Research and isotopes", covers "Food and agriculture", "Life sciences" and "Physical sciences". Total obligations for each of these programmes remained below the total authorizations. The largest underrun was experienced under "Life sciences".

21. Eight conferences, symposia and seminars were held as planned, but at lower cost than estimated, partly as a result of extrabudgetary contributions. Of 18 technical committee and advisory group meetings planned, 13 were convened, each at a lower cost than foreseen (the number of INTOR sessions was reduced from four to three).

22. The underrun in respect of scientific and technical contracts related mainly to "Life sciences". In the case of printing and publishing services, "Life sciences" was the main source of the overrun shown, the publications issued being more voluminous than had been provided for.

23. The cost allocation for laboratory services reflects for this appropriation Section a decrease as compared to the total authorization. This decrease resulted from the fact that in 1982 the Safeguards Analytical Laboratory (SAL) was taken up fully with providing services for safeguards (in previous years, SAL provided services to other programmes to the extent that its capacity was not being fully used for safeguards).

#### Section 4. Operational facilities

##### Exhibit 4

Item of expenditure	Total authorization 1982	Total obligations 1982	(Overrun) or underrun of total authorization
Established posts	3 460 400	3 376 169	84 231
Consultants	145 000	150 104	(5 104)
Overtime	54 700	52 186	2 514
Temporary assistance	172 700	185 870	(13 170)
Salaries and wages	3 832 800	3 764 329	68 471
Common staff costs	1 231 600	1 344 538	(112 938)
Travel	51 600	33 031	18 569
Meetings:			
Conferences, symposia and seminars	1 289 400	965 767	323 633
Technical committees and advisory groups	19 000	15 985	3 015
Representation and hospitality	20 800	20 446	354
Scientific and technical contracts	51 000	52 343	(1 343)
Scientific supplies and equipment	592 500	490 685	101 815
Common services, supplies and equipment	1 566 000	1 615 358	(49 358)
Other items of expenditure	1 261 800	1 048 006	213 794
Transfer of costs:			
Translation and records services	9 600	12 731	(3 131)
Printing and publishing services	94 000	37 074	56 926
Data processing services	61 200	59 245	1 955
Laboratory services	(4 778 500)	(4 745 725)	(32 775)
<b>TOTAL</b>	<b>5 302 800</b>	<b>4 713 813</b>	<b>588 987</b>
Source of funds:			
Regular Budget	2 127 000	2 019 657	107 343
Extrabudgetary resources	3 175 800	2 694 156	481 644
<b>TOTAL</b>	<b>5 302 800</b>	<b>4 713 813</b>	<b>588 987</b>

24. 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 the 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.

25. 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 Exhibit 4a.

Exhibit 4a

Item of expenditure	Actual 1982 obligations			
	Laboratory	Trieste Centre	Monaco Laboratory	TOTAL
Established posts	2 503 155	337 428	535 586	3 376 169
Consultants	-	93 966	56 138	150 104
Overtime	18 283	33 903	-	52 186
Temporary assistance	20 737	155 123	10 010	185 870
Salaries and wages	2 542 175	620 420	601 734	3 764 329
Common staff costs	834 906	331 743	177 889	1 344 538
Travel	6 450	12 306	14 275	33 031
Meetings:				
Conferences, symposia and seminars	-	965 767	-	965 767
Technical committees and advisory groups	-	15 985	-	15 985
Representation and hospitality	-	19 798	648	20 446
Scientific and technical contracts	13 247	-	39 096	52 343
Scientific supplies and equipment	330 465	-	160 220	490 685
Common services, supplies and equipment	924 600	604 795	85 963	1 615 358
Other items of expenditure	7 992	1 040 014	-	1 048 006
Transfer of costs:				
Translation and records services	8 970	-	3 761	12 731
Printing and publishing services	23 657	11 880	1 537	37 074
Data processing services	53 263	2 901	3 081	59 245
Laboratory services	(4 745 725)	-	-	(4 745 725)
TOTAL	-	3 625 609	1 088 204	4 713 813
Source of funds:				
Regular Budget	-	1 011 880	1 007 777	2 019 657
Extrabudgetary resources	-	2 613 729	80 427	2 694 156
TOTAL	-	3 625 609	1 088 204	4 713 813

26. The operation of the Seibersdorf Laboratory resulted in a minor underrun, reflecting primarily the delayed procurement of scientific equipment.

27. 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 1982 by Canada, Denmark, the Federal Republic of Germany, Japan, Sweden and the United States of America. Support to the Trieste Centre from extrabudgetary resources consisted primarily of the funding of meetings, common services, supplies and equipment and "other items of expenditure". The extrabudgetary resources utilized exceeded the 1982 budget estimates by \$ 731 729; the difference related to a programme increase under meetings and other items of expenditure (for visiting scientists from developing countries). There was a substantial underrun in respect of printing and publishing services as no editing services were required.

28. The activities at the Monaco Laboratory, which are supported in part by the Principality of Monaco, were executed with an underrun of about 4%. The reason for this underrun was lower staff costs, resulting mainly from the late recruitment of staff in the Professional category.

#### Section 5. Safeguards

##### Exhibit 5

Item of expenditure	Total authorization 1982	Total obligations 1982	(Overrun) or underrun of total authorization
Established posts	10 918 000	10 725 373	192 627
Consultants	267 400	153 696	113 704
Overtime	13 000	4 703	8 297
Temporary assistance	170 300	76 837	93 463
Salaries and wages	11 368 700	10 960 609	408 091
Common staff costs	3 443 900	3 562 063	(118 163)
Travel	2 641 700	2 089 379	552 321
Meetings:			
Conferences, symposia and seminars	103 000	65 159	37 841
Technical committees and advisory groups	128 200	116 152	12 048
Representation and hospitality	18 400	13 852	4 548
Scientific and technical contracts	445 000	287 076	157 924
Scientific supplies and equipment	1 550 700	1 805 179	(254 479)
Common services, supplies and equipment	780 500	738 652	41 848
Other items of expenditure	-	380	(380)
Transfer of costs:			
Translation and records services	124 900	117 948	6 952
Printing and publishing services	161 300	176 850	(15 550)
Data processing services	1 780 000	1 898 191	(118 191)
Laboratory services	1 005 500	1 170 955	(165 455)
Other services	153 000	162 000	(9 000)
Conference services	33 600	33 018	582
Contracts services	16 600	5 314	11 286
<b>TOTAL</b>	<b>23 755 000</b>	<b>23 202 777</b>	<b>552 223</b>

29. Delays in the recruitment of staff resulted in an underrun of about 2% in respect of established posts, the same percentage as that experienced in 1981 under this item of expenditure.

30. It will be noted that under travel an underrun of \$ 552 321, or about 21%, occurred.

31. Three symposia and seminars were held as planned, but at considerably lower cost than estimated; in particular, the cost of a safeguards workshop held in the Soviet Union was well below the original estimate. Five technical committee and advisory group meetings were planned, but only four were convened.

32. The underrun in respect of scientific and technical contracts was due to the award of a lower number of research contracts than provided for.

33. A major overrun was experienced in respect of scientific supplies and equipment, owing to the purchase of additional surveillance equipment.

34. The overrun in respect of data processing services reflects the purchase of computer terminals and printers for exclusive use in safeguards. SAL worked exclusively for safeguards, and part of the work performed by the Chemistry and the Medical Applications Sections of the Seibersdorf Laboratory related to safeguards, resulting in an overrun in respect of laboratory services.

#### Section 6. Policy-making organs

##### Exhibit 6

Item of expenditure	Total authorization 1982	Total obligations 1982	(Overrun) or underrun of total authorization
Established posts	186 000	186 563	(563)
Overtime	17 800	18 535	(735)
Temporary assistance	16 900	13 056	3 844
Salaries and wages	220 700	218 154	2 546
Common staff costs	58 400	61 965	(3 565)
Travel	3 000	1 629	1 371
Meetings:			
Conferences, symposia and seminars	222 400	186 848	35 552
Representation and hospitality	4 200	7 513	(3 313)
Common services, supplies and equipment	49 000	32 075	16 925
Other items of expenditure	71 400	73 257	(1 857)
Transfer of costs:			
Translation and records services	1 815 800	1 652 147	163 653
Printing and publishing services	548 000	447 387	100 613
Data processing services	4 100	2 483	1 617
Conference services	133 800	121 565	12 235
<b>TOTAL</b>	<b>3 130 800</b>	<b>2 805 023</b>	<b>325 777</b>

35. The total authorization included \$ 302 800 for the introduction of Arabic as an official and working language of the General Conference, which was not provided for in the 1982 budget. Part of this provision, namely \$ 97 800, is covered by special contributions from two Arab Member States. The actual obligation amounted to \$ 154 934. The underrun of \$ 147 866 is attributable to the replacement of free-lance translators and typists by one-time contractual arrangements with the Al-Ahram Centre for Scientific Translations in Cairo, Egypt, for the translation and typing of the Agency's programme for 1983-88 and budget for 1983. The translation of the Agency's Statute and of the General Conference Rules of Procedure was contracted out to the United Nations Office in Geneva at lower cost than estimated.

36. The obligation in respect of meetings related to interpretation services for the General Conference, for the Board of Governors and its Committees and for informal consultations. The actual interpretation requirements for Board committees were below the estimates as there were fewer meetings than had been provided for.

37. The underruns in respect of translation and printing services also resulted from a lower number of Board committee meetings than provided for.

Section 7. Executive management and administration

Exhibit 7

Item of expenditure	Total authorization 1982	Total obligations 1982	(Overrun) or underrun of total authorization
Established posts	10 085 400	9 979 856	105 544
Consultants	151 300	90 995	60 305
Overtime	88 600	142 272	(53 672)
Temporary assistance	643 800	448 974	194 826
Salaries and wages	10 969 100	10 662 097	307 003
Common staff costs	3 184 500	3 286 061	(101 561)
Travel	164 800	143 496	21 304
Meetings:			
Technical committees and advisory groups	62 100	40 715	21 385
Representation and hospitality	45 600	36 099	9 501
Scientific and technical contracts	27 000	50 956	(23 956)
Common services, supplies and equipment	1 475 100	1 292 868	182 232
Other items of expenditure	3 100	166	2 934
Transfer of costs:			
Translation and records services	(3 074 600)	(2 918 744)	(155 856)
Printing and publishing services	(4 080 000)	(3 860 405)	(219 595)
Data processing services	1 237 100	1 228 399	8 701
Other services	(153 000)	(162 000)	9 000
Conference services	(461 600)	(466 750)	5 150
Contracts services	(207 200)	(171 337)	(35 863)
<b>TOTAL</b>	<b>9 192 000</b>	<b>9 161 621</b>	<b>30 379</b>

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

39. The slight total underrun results from a minor underrun in respect of "Executive management and technical programme planning" and from a minor overrun in respect of "Administration". The overrun reflects primarily increased printing service requirements for public relations activities under the "Public information" programme.

40. The cost of consultants' services required in the Office of the Director General remained far below the estimate. A meeting of the Standing Committee on Civil Liability for Nuclear Damage was postponed, resulting in an underrun in respect of technical committee meetings.

41. The figures in the right-hand column for translation and records services, printing and publishing services and conference services are net figures reflecting the allocation of costs of these services to users inside and outside "Executive management and administration". The total cost of translation services remained below the estimates, primarily as a result of reduced employment of temporary staff. The cost of printing and publishing services also remained below the estimates; however, lower expenditures for paper and supplies were partly offset by the increased cost of overtime to cover peak periods in connection with large meetings.

Section 8. General services

Exhibit 8

Item of expenditure	Total authorization 1982	Total obligations 1982	(Overrun) or underrun of total authorization
Established posts	1 812 300	1 800 759	11 541
Overtime	18 200	12 599	5 601
Temporary assistance	59 700	61 825	(2 125)
Salaries and wages	1 890 200	1 875 183	15 017
Common staff costs	571 900	598 102	(26 202)
Travel	2 300	1 870	430
Representation and hospitality	400	279	121
Common services, supplies and equipment <sup>a/</sup>	7 148 821	7 144 041	4 780
Transfer of costs:			
Translation and records services	5 000	2 453	2 547
Printing and publishing services	42 500	50 382	(7 882)
Data processing services	70 000	58 811	11 189
<b>TOTAL</b>	<b>9 731 121</b>	<b>9 731 121</b>	<b>-</b>

<sup>a/</sup> VIC operating costs included under this item of expenditure

	6 000 300	5 896 208	104 092
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42. The overruns and underruns in this appropriation Section balanced. VIC operating costs remained below estimates owing to the introduction of severe economy measures, but the costs of communications (telephone, postage, telex) exceeded the respective provisions.

Section 9. Cost of work for others

Exhibit 9

	Original budget modified by authorized transfers 1982	Total obligations 1982	(Overrun) or underrun accrued by additional transfer <sup>a/</sup>
Library services	689 000	685 852	3 148
Data processing services	1 177 000	1 247 180	(70 180)
Medical services	382 000	386 180	(4 180)
Printing services	1 104 000	1 191 285	(87 285)
T O T A L	3 352 000	3 510 497	(158 497)

<sup>a/</sup> See the table in paragraph 4 of Part III.

43. 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.

44. The volume of printing services for UNIDO during the second half of the year exceeded the estimate. More data processing services were requested by UNIDO, FAO-AGRIS 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 for which the goods have not yet been received or the services have not yet been rendered at year-end 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 or revaluation 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 initially recorded at the exchange rate applicable at the time the transaction took place. At the end of each financial period, any material items that have not been liquidated are revalued using the United Nations rates of exchange prevailing at that time.



