

THE AGENCY'S ACCOUNTS FOR 1985

GC(XXX)/776

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INTERNATIONAL ATOMIC ENERGY AGENCY

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 1985.

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

The General Conference,

Having regard to Financial Regulation 12.04,

Takes note of the report of the External Auditor on the Agency's accounts for the year 1985 and of the report of the Board of Governors thereon [*].

[1] INFCIRC/8/Rev.1.

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Thirtieth regular session

THE AGENCY'S ACCOUNTS FOR 1985

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INTRODUCTION TO THE REPORT ON
THE AGENCY'S ACCOUNTS FOR 1985

1. I present herewith the Agency's accounts for the year ended 31 December 1985. My comments on the implementation of the 1985 Budget and highlights of the main trends and developments are presented in Part I of the document. The External Auditor's comments on the statements appear in Part II and the Agency's accounts, comprising Statements I to IV and Schedules A to F, are presented in Parts III and IV.
2. With respect to the statements, there has been no significant change in the rules and procedures according to which the Agency's accounts and records are kept, and the form of the presentation is the same as last year except for Statement I.A, where an additional column ("Additional transfers") has been added (see paragraph 4 below for the explanation), and Statement II.A, which has been improved through the splitting of future implementation as to disbursements and obligations, thereby providing a clearer link with related statements (II.B, II.C, and II.D).
3. The procedure, introduced last year, whereby the same approach is used for all funds and four statements (current-year expenditure, current-year resources, income and expenditure, and a balance sheet) are provided for each fund was well received by Member States and has therefore been retained.
4. The Board of Governors authorized the use of 10 850 000 Austrian schillings for the construction of a new agricultural building at the Seibersdorf Laboratory and, in that connection, granted retroactive authority to transfer funds not exceeding \$64 000 from appropriation section 7 (Executive Management and Administration) to appropriation section 3 (Research and Isotopes) of the 1985 Regular Budget in order to compensate for changes in the dollar/schilling exchange rate during the latter part of 1985.
5. Up to and including 1984 it was the practice of the Agency to return surpluses to Member States on 1 January - i.e. at the beginning of the new financial year. In 1985 the practice was changed, the surplus attributable to 1983 being returned immediately after the General Conference - in September - had approved the accounts for 1984, instead of on 1 January 1986. This early return of surplus is reflected in Statement I.D under "CONTRIBUTIONS RECEIVED IN ADVANCE FROM MEMBER STATES"; \$6 773 164 of the \$7 617 356 shown there represents the cash surplus applied against Member States' assessments for 1986.
6. During 1985 a fund was established for the International Consultative Group on Food Irradiation and one for the Third World Academy of Sciences, each of which is financed from a number of sources. The financial activity in these funds during 1985 is reported in the Statement IV series.
7. The Agency activities financed by the United Nations Environment Programme (UNEP) were formerly reported in the Statement IV series. For the 1985 financial year, in the interest of clarity, they are reported in the Statement III series, under the International Laboratory of Marine Radioactivity. The presentation is now consistent with that used for the International Centre for Theoretical Physics.
8. The significant accounting policies of the Agency remain unchanged.

(signed) HANS BLIX
Director General

P A R T I

REPORT BY THE DIRECTOR GENERAL ON BUDGETARY PERFORMANCE IN 1985

I. REGULAR BUDGET

1. The Regular Budget for 1985, as approved by the General Conference (GC(XXVIII)/RES/428), amounted to \$ 95 025 000.

2. As can be seen from footnote a/ to Table 1, in June 1985 the Board of Governors approved a transfer of \$ 180 000 from appropriation section 6, "Policy-making organs", to appropriation section 3, "Research and isotopes"; this transfer related to the construction of a new agricultural building at the Seibersdorf Laboratory. Owing to a decline in the United States dollar/Austrian schilling exchange rate, however, the amount transferred proved to be insufficient and an additional transfer - of \$ 64 000 - from appropriation section 7, "Executive management and administration", to appropriation section 3 became necessary.

3. Table 1, which reflects the expenditures actually made in 1985, shows an underrun of \$ 6 268 000 in respect of the Agency's programmes and an underrun of \$ 5 931 784 for the nine appropriation sections.

4. The main reason for these underruns was the difference between the exchange rate on which the budget was based (19.50 Austrian schillings/United States dollar) and the average exchange rate actually experienced during the year - 20.57 Austrian schillings/United States dollar. This difference accounted for \$ 3 613 000 of the \$ 6 268 000 underrun in respect of the Agency's programmes and for \$ 3 757 000 of the \$ 5 931 784 underrun for the nine appropriation sections.

5. Comparison of the "Total expenditures" with the "Appropriations" as approved by the General Conference gives the "Unencumbered balances of appropriations" as shown in Statement I.A (see also the "(Overruns) or underruns of appropriations" column in Table 1). Underruns or overruns of the adjusted appropriations reflect surpluses or deficits with regard to the financial resources authorized for the implementation of programmes, whereas the impact of dollar/schilling exchange rate changes is reflected in the figures against the entries "Adjustments of appropriations 1-8" and "Adjustment of appropriation 9".

6. As shown in Table 1, there were no overruns in respect of appropriation sections 1-8, Agency programmes. The overrun in respect of appropriation section 9, "Shared support services (Cost of work for others)", means that other organizations utilized the "Common support services" more than initially planned and were charged accordingly. The largest underrun expressed as a percentage of an adjusted appropriation relates to "Policy-making organs"; the largest underrun in absolute terms relates to "Safeguards".

Table 1

BUDGET APPROPRIATIONS, TRANSFERS, EXPENDITURES AND UNENCUMBERED BALANCES, BY SECTIONS OF THE BUDGET
FOR THE YEAR ENDED 31 DECEMBER 1985

Appropriation Section	Appropriations	Additional transfers	Appropriations and additional transfers	Adjusted appropriations and additional transfers	Total expenditures	(Overruns) or underruns of appropriations	(Overruns) or underruns of adjusted appropriations
1. Technical assistance and co-operation	4 507 000	-	4 507 000	4 312 000	4 273 421	233 579	38 579
2. Nuclear energy and safety	15 842 000	-	15 842 000	15 222 000	14 892 878	949 122	329 122
3. Research and isotopes	13 235 000 ^{a/}	64 000	13 299 000	12 780 000	12 779 681	455 319	319
4. Operational facilities	2 222 000	-	2 222 000	2 187 000	2 115 559	106 441	71 441
5. Safeguards	32 547 000	-	32 547 000	31 323 000	29 930 862	2 616 138	1 392 138
6. Policy-making organs	3 455 000 ^{a/}	-	3 455 000	3 301 000	2 839 689	615 311	461 311
7. Executive management and administration	9 928 000	(64 000)	9 864 000	9 428 000	9 077 244	850 756	350 756
8. General services	9 875 000	-	9 875 000	9 445 000	9 433 666	441 334	11 334
Adjustments of appropriations 1-8	-	-	-	3 613 000	-	-	3 613 000
Total Agency programmes	91 611 000	-	91 611 000	91 611 000	85 343 000	6 268 000	6 268 000
9. Shared support services (Cost of work for others)	3 414 000	-	3 414 000	3 270 000	3 750 216	(336 216)	(480 216)
Adjustment of appropriation 9	-	-	-	144 000	-	-	144 000
CONSOLIDATED TOTAL	95 025 000	-	95 025 000	95 025 000	89 093 216	5 931 784	5 931 784

^{a/} Transfer of \$ 180 000 from Policy-making organs to Research and isotopes, approved by the Board of Governors in June 1985.

7. Tables 2 and 3 provide a comparison, by item of expenditure, of the adjusted appropriations with the expenditures incurred. Table 2 shows the total appropriation by item of expenditure and Table 3 the cost of shared support services.

Table 2

Item of expenditure	Appropriations and additional transfers 1985	Adjusted appropriations and additional transfers 1985	Total expenditures	(Overruns) or underruns of adjusted appropriations
Salaries for established posts	35 959 000	34 107 500	32 098 779	2 008 721
Consultants	850 200	823 600	1 345 221	(521 621)
Overtime	104 600	99 000	126 203	(27 203)
Temporary assistance	446 600	423 300	889 275	(465 975)
Common staff costs	12 928 200	12 619 800	12 337 184	282 616
Equipment	4 981 300 ^{a/b/}	4 808 900	4 221 437	587 463
Supplies	2 104 400	2 027 800	2 552 143	(524 343)
Scientific and technical contracts	3 469 700	3 469 700	3 496 521	(26 821)
Training	320 900	312 500	261 335	51 165
Conferences, symposia, seminars	872 300	851 700	727 564	124 136
Technical committees, advisory groups	1 462 000	1 427 000	1 154 473	272 527
Hospitality	100 500	97 800	77 450	20 350
Representation allowance	30 000	30 000	29 894	106
Travel	4 228 300	4 144 600	3 750 766	393 834
Common services	7 952 900 ^{b/}	7 598 100	8 328 204	(730 104)
Other	1 303 100 ⁻	1 293 600	1 117 426	176 174
Sub-total: Direct costs	77 114 000	74 134 900	72 513 875	1 621 025
Contracts administration services	289 000	276 300	305 431	(29 131)
Conference services	487 000	466 000	448 166	17 834
Translation and records services	3 749 000	3 582 700	3 481 982	100 718
Medical services	339 000	324 200	291 032	33 168
Library	901 000	863 900	823 436	40 464
Data processing services	4 288 000 ^{a/}	4 110 100	3 856 720	253 380
Printing and publishing services	4 444 000 ⁻	4 239 900	3 622 358	617 542
Sub-total: Shared costs	14 497 000	13 863 100	12 829 125	1 033 975
Adjustment to appropriations 1-8	-	3 613 000	-	3 613 000
Total Agency programmes	91 611 000	91 611 000	85 343 000	6 268 000
Cost of work for others	3 414 000	3 270 000	3 750 216	(480 216)
Adjustment to appropriation 9	-	144 000	-	144 000
CONSOLIDATED TOTAL	95 025 000	95 025 000	89 093 216	5 931 784

^{a/} Transfer of \$ 180 000 approved by the Board of Governors in June.

^{b/} Additional transfer of \$ 64 000.

Comments on Table 2

8. The 5.9% underrun in respect of "Salaries for established posts" relates to the freezing of the post adjustment for Professional staff serving in Vienna (3%) and to the late recruitment of staff in the Professional category (2.9%). The underrun of \$ 989 000 caused by the late recruitment of staff offset the overruns in respect of "Consultants" (\$ 521 621) and "Temporary assistance" (\$ 465 975). The underrun in respect of "Common staff costs" (2.2%) is slightly less than one would expect in the light of the extent of late staff recruitment (2.9%) owing to additional costs arising out of the Agency's adherence to the United Nations common system.

9. The underrun in respect of "Equipment" relates to appropriation section 5, "Safeguards" (see comments in Section 5, "Safeguards"). As to the underrun in respect of "Travel", the expenditure on inspection travel was below the budgetary provision.

10. Meetings were generally held at lower cost than expected, in particular through a more cost-effective utilization of interpretation services. Twenty conferences, symposia and seminars were held as foreseen in the budget; also, the Agency co-sponsored two non-Agency meetings and co-operated in one. However, only 117 technical committee and advisory group meetings were convened out of the 126 provided for.

11. The overrun in respect of "Supplies" relates largely to the appropriation sections "Research and isotopes" and "General services". The overrun in respect of "Common services" relates largely to "Research and isotopes" and "Safeguards".

12. The underrun in respect of "Data processing services" reflects a change in procedure with regard to the charging of costs for the rental and maintenance of word-processors, personal computers and the related software. These costs are now charged directly to Agency programmes under "Common services" instead of indirectly under "Data processing services", in line with the trend towards greater office automation within the Secretariat and the possibility which this offers for the decentralized monitoring of programme implementation.

13. The underrun in respect of "Printing and publishing services" resulted partly from more careful planning by users. To a large extent, however, it resulted from the introduction of a new, simplified procedure for collecting the costs of photocopying; in the 1985 budget, these costs were provided for under "Printing and publishing services", but the costs actually incurred during the year were charged to "Common services" and "Supplies" in appropriation 8, "General services".

Table 3
Shared support services

Item of expenditure	Appropriations 1985	Adjusted appropriations 1985	Total expenditures 1985	(Overruns) or underruns of adjusted appropriations
Salaries for established posts	8 933 000	8 473 100	7 757 573	715 527
Consultants	9 100	8 800	231	8 569
Overtime	68 400	64 900	113 128	(48 228)
Temporary assistance	679 200	644 000	589 687	54 313
Common staff costs	3 213 600	3 134 900	2 880 036	254 864
Equipment	1 288 200	1 241 200	1 753 924	(512 724)
Supplies	1 730 200	1 667 200	1 727 778	(60 578)
Scientific and technical contracts	169 900	169 900	294 983	(125 083)
Training	62 200	60 600	60 916	(316)
Hospitality	1 700	1 700	356	1 344
Travel	36 800	36 100	32 073	4 027
Common services	2 476 500 ^{a/}	2 352 100	1 943 529	408 571
Other	52 200	50 800	-	50 800
Sub-total: Direct costs	18 721 000	17 905 300	17 154 214	751 086
Translation and records services	34 000	32 600	45 298	(12 698)
Data processing services	352 000	337 400	321 347	16 053
Printing and publishing services	110 000	107 100	56 947	50 153
Sub-total: Shared costs	496 000	477 100	423 592	53 508
SUB-TOTAL	19 217 000	18 382 400	17 577 806	804 594
Less: Cross-charge (above)	496 000	477 100	423 592	53 508
Charge to Agency meetings	810 000	772 200	574 873	197 327
Total shared support services	17 911 000	17 133 100	16 579 341	553 759
Less: Cost of work for others	3 414 000	3 270 000	3 750 216	(480 216)
TOTAL paid by Agency under shared support services <u>a/</u>	14 497 000	13 863 100	12 829 125	1 033 975

^{a/} See Table 2.

Comments on Table 3

14. The overrun in respect of "Equipment" relates in large measure to the cost of introducing new technology in the translation and publishing areas.

15. The underrun in respect of "Common services" relates primarily to "Data processing services" and "Printing and publishing services", and it reflects the changes in procedure referred to in paragraphs 12 and 13 above.

16. The underrun shown against the entry "Charge to Agency meetings" reflects the more cost-effective utilization of interpretation services (see paragraph 10 above).

Section 1. Technical assistance and co-operation a/

Exhibit 1

Item of expenditure	Appropriation 1985	Adjusted appropriation 1985	Total expenditure 1985	(Overrun) or underrun of adjusted appropriation
Salaries for established posts	2 542 000	2 411 100	2 133 595	277 505
Consultants	50 000	48 400	90 268	(41 868)
Overtime	2 000	1 900	5 419	(3 519)
Temporary assistance	77 000	73 000	183 813	(110 813)
Common staff costs	915 000	892 500	820 029	72 471
Equipment	-	-	67 710	(67 710)
Supplies	-	-	7 087	(7 087)
Hospitality	1 200	1 200	1 805	(605)
Travel	100 800	98 800	83 819	14 981
Common services	13 000	12 400	44 420	(32 020)
Other	83 000	80 800	-	80 800
Sub-total: Direct costs	3 784 000	3 620 100	3 437 965	182 135
Translation and records services	321 000	306 800	314 460	(7 660)
Data processing services	285 000	273 200	507 935	(234 735)
Printing and publishing services	117 000	111 900	13 061	98 839
Sub-total: Shared costs	723 000	691 900	835 456	(143 556)
TOTAL	4 507 000	4 312 000	4 273 421	38 579

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

17. Delays in recruitment had to be compensated for by the use of consultants and temporary assistance personnel owing to an increase in the number of projects being administered. However, the resulting overruns are more than offset by the underrun in respect of "Salaries for established posts".

18. Several personal computers and the related software were purchased in order to improve the monitoring of programme implementation. The related costs are reflected under "Equipment" and "Supplies", although the funds had been provided for under "Other". The overrun in respect of "Data processing services" reflects an increase in programme monitoring.

Section 2. Nuclear energy and safety

Exhibit 2

Item of expenditure	Appropriation 1985	Adjusted appropriation 1985	Total expenditure 1985	(Overrun) or underrun of adjusted appropriation
Salaries for established posts	5 611 000	5 322 100	4 987 570	334 530
Consultants	371 200	359 600	489 786	(130 186)
Overtime	10 400	9 800	15 024	(5 224)
Temporary assistance	77 400	73 300	139 753	(66 453)
Common staff costs	2 020 000	1 969 400	1 909 168	60 232
Equipment	73 000	70 300	156 295	(85 995)
Supplies	44 100	42 500	79 757	(37 257)
Scientific and technical contracts	822 700	822 700	767 183	55 517
Training	17 000	16 500	6 578	9 922
Conferences, symposia, seminars	272 000	265 500	204 937	60 563
Technical committees, advisory groups	1 030 000	1 005 400	879 654	125 746
Hospitality	34 600	33 700	34 582	(882)
Travel	331 000	324 500	273 029	51 471
Common services	235 500	224 400	316 140	(91 740)
Other	104 100	101 400	-	101 400
Sub-total: Direct costs	11 054 000	10 641 100	10 259 456	381 644
Contracts administration services	58 000	55 500	53 882	1 618
Conference services	182 000	174 100	175 943	(1 843)
Translation and records services	454 000	433 800	455 896	(22 096)
Library	901 000	863 900	823 436	40 464
Data processing services	1 142 000	1 094 500	1 092 129	2 371
Printing and publishing services	2 051 000	1 959 100	2 032 136	(73 036)
Sub-total: Shared costs	4 788 000	4 580 900	4 633 422	(52 522)
TOTAL	15 842 000	15 222 000	14 892 878	329 122

19. Appropriation section 2, "Nuclear energy and safety", covers "Nuclear power", "Nuclear fuel cycle", "Nuclear safety" and "Information and technical services".

20. The overruns in respect of "Consultants" and "Temporary assistance" were offset by underruns resulting from delays in the recruitment of staff. Special tasks like the final reviewing of technical documents had to be done by consultants in order to ensure that deadlines were met despite late staff recruitment and delays in the delivery of manuscripts.

21. The acquisition of personal computers and word-processors resulted in overruns under "Equipment". The overrun in respect of "Common services" reflects the cost of renting and maintaining personal computers and word-processors, which was originally budgeted for under "Data processing services".

22. Nine symposia and seminars were planned, but only eight were held; in addition, however, two non-Agency meetings were co-sponsored. Ninety technical committee and advisory group meetings were convened as planned. The cost per meeting was lower than expected, primarily owing to a more cost-effective use of interpretation services, so that there were underruns in respect both of "Conferences, symposia, seminars" and of "Technical committees, advisory groups".

Section 3. Research and isotopes

Exhibit 3

Item of expenditure	Appropriation 1985	Adjusted appropriation 1985	Total expenditure 1985	(Overrun) or underrun of adjusted appropriation
Salaries for established posts	5 829 000	5 528 800	5 110 053	418 747
Consultants	200 000	193 700	233 589	(39 889)
Overtime	23 500	22 300	24 759	(2 459)
Temporary assistance	27 700	26 300	48 273	(21 973)
Common staff costs	2 098 000	2 045 400	1 964 006	81 394
Equipment	504 300 ^{a/}	494 900	617 397	(122 497)
Supplies	402 400	387 700	514 422	(126 722)
Scientific and technical contracts	2 016 000	2 016 000	2 114 896	(98 896)
Training	27 000	26 300	1 341	24 959
Conferences, symposia, seminars	266 000	259 700	262 244	(2 544)
Technical committees, advisory groups	233 000	227 400	148 326	79 074
Hospitality	16 700	16 300	15 208	1 092
Travel	178 100	174 500	169 107	5 393
Common services	791 300	754 200	1 005 615	(251 415)
Non-shared transferred costs	(1 162 000)	(1 162 000)	(1 187 000)	25 000
Other	35 000	34 100	-	34 100
Sub-total: Direct costs	11 486 000	11 045 600	11 042 236	3 364
Contracts administration services	215 000	205 500	235 813	(30 313)
Conference services	118 000	112 800	125 542	(12 742)
Translation and records services	215 000	205 600	236 196	(30 596)
Data processing services	344 000	329 700	240 603	89 097
Printing and publishing services	921 000	880 800	899 291	(18 491)
Sub-total: Shared costs	1 813 000	1 734 400	1 737 445	(3 045)
TOTAL	13 299 000	12 780 000	12 779 681	319

a/ Includes a transfer of \$ 180 000 from appropriation section 6 and of \$ 64 000 from appropriation section 7.

23. Appropriation section 3, "Research and isotopes", covers "Food and agriculture", "Life sciences" and "Research and laboratories". It includes all cost related to the Laboratory. The costs of laboratory services rendered to "Safeguards" are transferred to appropriation section 5 as "Non-shared transferred costs".

24. A transfer of \$ 180 000 to this appropriation section from appropriation section 6, "Policy-making organs", was authorized by the Board of Governors in June in order to cover the 1985 portion of the construction costs of a new agricultural building at the Seibersdorf Laboratory. However, the construction cost estimates were based on Austrian schillings and, owing to an unexpected decline in the United States dollar/Austrian schilling exchange rate during the second half of 1985, the actual expenditure exceeded the authorized transfer.

25. The overrun under "Equipment" relates partly to the construction of the new agricultural building; another reason for the overrun was the purchase of several personal computers for use - inter alia - in the monitoring of programme implementation. The overrun in respect of "Supplies" relates primarily to the upgrading of scientific equipment at the Laboratory.

26. The overrun in respect of "Scientific and technical contracts" resulted to a large extent from increases in activities relating to the Agency's "Industrial applications" and "Chemistry" sub-programmes and to RCA projects.

27. Ten symposia and seminars were held as against the nine planned; in addition, the Agency co-operated in a conference on nuclear data for basic and applied science. Only 23 of the 32 planned technical committee and advisory group meetings were held; several meetings were postponed and some held as consultants' meetings.

28. The overrun in respect of "Common services" was due partly to the need for additional repair and maintenance work on laboratory buildings and facilities; another reason was an increase in electricity consumption at the Laboratory. The cost of renting and maintaining word-processors and personal computers was not foreseen under "Common services"; however, it was offset by a decrease in expenditure under "Data processing services".

Section 4. Operational facilities

Exhibit 4

Item of expenditure	Appropriation 1985	Adjusted appropriation 1985	Total expenditure 1985	(Overrun) or underrun of adjusted appropriation
Salaries for established posts	659 000	625 100	508 178	116 922
Consultants	11 000	10 700	14 489	(3 789)
Temporary assistance	5 000	4 700	25 161	(20 461)
Common staff costs	224 000	230 900	194 990	35 910
Equipment	42 000	40 500	106 916	(66 416)
Supplies	31 000	29 900	64 608	(34 708)
Scientific and technical contracts	33 000	33 000	6 000	27 000
Training	-	-	596	(596)
Hospitality	2 000	1 900	806	1 094
Travel	18 000	17 600	19 962	(2 362)
Common services	27 000	25 700	61 507	(35 807)
Non-shared transferred costs	99 000	99 000	96 000	3 000
Other	1 000 000	1 000 000	1 000 000	-
Sub-total: Direct costs	2 151 000	2 119 000	2 099 213	19 787
Contracts administration services	3 000	2 900	3 338	(438)
Translation and records services	1 000	1 000	1 118	(118)
Printing and publishing services	67 000	64 100	11 890	52 210
Sub-total: Shared costs	71 000	68 000	16 346	51 654
TOTAL	2 222 000	2 187 000	2 115 559	71 441

29. Appropriation section 4, "Operational facilities", covers 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).

30. The total underrun relates primarily to the Trieste Centre, which required substantially less printing and publishing services than had been provided for.

31. The overrun in respect of "Equipment" relates largely to the upgrading of a gamma spectrometry system used for analytical quality control at the Monaco Laboratory.

32. Exhibit 4a includes items funded from extrabudgetary resources as well as from the Regular Budget.

Exhibit 4a

Item of expenditure	Actual 1985 expenditure		
	Trieste Centre	Monaco Laboratory	Total
Salaries for established posts	512 178	508 178	1 020 356
Consultants	101 811	14 489	116 300
Overtime	93 789	-	93 789
Temporary assistance	329 920	25 161	355 081
Common staff costs	317 432	194 990	512 422
Equipment	183 021	166 860	349 881
Supplies	430 973	84 608	515 581
Scientific and technical contracts	-	6 000	6 000
Training and scientists	1 879 434	596	1 880 030
Conferences, symposia, seminars	1 827 719	-	1 827 719
Hospitality	22 597	805	23 402
Travel	23 131	19 962	43 093
Common services	1 461 219	61 508	1 522 727
Non-shared transferred costs	96 000	-	96 000
Sub-total: Direct costs	7 279 224	1 083 157	8 362 381
Contracts administration services	-	3 338	3 338
Translation and records services	-	1 118	1 118
Printing and publishing services	8 607	3 283	11 890
Sub-total: Shared costs	8 607	7 739	16 346
TOTAL	7 287 831	1 090 896	8 378 727
Source of funds:			
Regular Budget	1 104 607	1 010 952	2 115 559
Extrabudgetary resources	6 183 224	79 944	6 263 168
TOTAL	7 287 831	1 090 896	8 378 727

33. 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 1985 by Canada, Japan, Kuwait, Sweden, the Organization of Petroleum Exporting Countries and the United Nations University.

34. The activities at the Monaco Laboratory are in part supported by the Principality of Monaco.

Section 5. Safeguards

Exhibit 5

Item of expenditure	Appropriation 1985	Adjusted appropriation 1985	Total expenditure 1985	(Overrun) or underrun of adjusted appropriation
Salaries for established posts	13 915 000	13 198 500	12 871 161	327 339
Consultants	119 000	115 300	339 882	(224 582)
Overtime	9 000	8 500	3 258	5 242
Temporary assistance	125 300	118 800	304 905	(186 105)
Common staff costs	5 008 100	4 883 100	4 953 734	(70 634)
Equipment	4 150 000	3 998 900	2 827 585	1 171 315
Supplies	1 076 200	1 037 100	1 119 288	(82 188)
Scientific and technical contracts	598 000	598 000	608 442	(10 442)
Training	-	-	2 036	(2 036)
Conferences, symposia, seminars	49 000	47 800	39 000	8 800
Technical committees, advisory groups	154 000	150 300	72 978	77 322
Hospitality	18 100	17 600	13 374	4 226
Representation allowance	2 500	2 500	2 500	-
Travel	3 375 200	3 308 400	3 058 954	249 446
Common services	413 600	394 200	729 544	(335 344)
Non-shared transferred costs	1 384 000	1 384 000	1 409 000	(25 000)
Other	-	-	750	(750)
Sub-total: Direct costs	30 397 000	29 263 000	28 356 391	906 609
Contracts administration services	13 000	12 400	12 398	2
Conference services	18 000	17 300	4 616	12 684
Translation and records services	177 000	169 200	185 508	(16 308)
Data processing services	1 757 000	1 684 100	1 328 448	355 652
Printing and publishing services	185 000	177 000	43 501	133 499
Sub-total: Shared costs	2 150 000	2 060 000	1 574 471	485 529
TOTAL	32 547 000	31 323 000	29 930 862	1 392 138

35. Delays in the recruitment of staff related primarily to staff in the General Service category and necessitated the use of more temporary assistance personnel than expected. The overrun in respect of "Consultants" reflects mainly the need to perform special tasks within a limited period of time - for example, the establishment of procedures for shipping safeguards samples and the development of a laser-based surveillance system.

36. The underrun in respect of "Equipment" was due mainly to the fact that the implementation of safeguards at a large facility was delayed for reasons beyond the control of the Secretariat.

37. One training course was held as planned. Of the four technical committee and advisory group meetings planned, three were convened; the cost per meeting was much lower than expected.

38. The underrun in respect of "Common services" relates primarily to the cost of renting and maintaining word-processors and personal computers; it is fully offset by the underrun in respect of "Data processing services".

39. "Non-shared transferred costs" related mainly to the services rendered by the Safeguards Analytical Laboratory (SAL) and to part of those rendered by the Electronic Instrumentation and Equipment Unit at Seibersdorf. Increased heating costs due to the extension of SAL and the cost of alterations carried out at SAL resulted in an overrun of \$ 25 000. The costs of legal services to "Safeguards" were in line with the budgetary provision.

Section 6. Policy-making organs

Exhibit 6

Item of expenditure	Appropriation 1985	Adjusted appropriation 1985	Total expenditure 1985	(Overrun) or underrun of adjusted appropriation
Salaries for established posts	185 000	175 500	182 969	(7 469)
Overtime	17 000	16 100	33 667	(17 567)
Temporary assistance	16 000	15 200	9 697	5 503
Common staff costs	67 000	65 000	70 322	(5 322)
Equipment	-	-	722	(722)
Supplies	5 700	5 500	1 570	3 930
Conferences, symposia, seminars	265 300	259 200	207 386	51 814
Hospitality	7 000	6 800	7 227	(427)
Travel	5 000	4 900	1 175	3 725
Common services	34 000	32 400	42 325	(9 925)
Other	77 000	75 000	116 676	(41 676)
Sub-total: Direct costs	679 000	655 600	673 736	(18 136)
Conference services	163 000	156 000	134 957	21 043
Translation and records services	2 079 000	1 986 600	1 824 241	162 359
Data processing services	1 000	1 000	961	39
Printing and publishing services	533 000 ^{a/}	501 800	205 794	296 006
Sub-total: Shared costs	2 776 000	2 645 400	2 165 953	479 447
TOTAL	3 455 000 ^{a/}	3 301 000	2 839 689	461 311

^{a/} Reduced by an authorized transfer of \$ 180 000 to appropriation 3.

40. Fewer meetings of Board committees were held than provided for, which resulted in underruns in respect of interpretation, translation, records and printing services.

Section 7. Executive management and administration

Exhibit 7

Item of expenditure	Appropriation 1985	Adjusted appropriation 1985	Total expenditure 1985	(Overrun) or underrun of adjusted appropriation
Salaries for established posts	5 330 000	5 055 600	4 633 684	421 916
Consultants	99 000	95 900	177 207	(81 307)
Overtime	29 700	28 100	30 714	(2 614)
Temporary assistance	51 200	48 500	144 724	(96 224)
Common staff costs	1 917 100	1 870 500	1 780 917	89 583
Equipment	2 000	1 900	188 093	(186 193)
Supplies	18 000	17 300	37 918	(20 618)
Training	276 900	269 700	250 784	18 916
Conferences, symposia, seminars	20 000	19 500	13 997	5 503
Technical committees, advisory groups	45 000	43 900	53 515	(9 615)
Hospitality	20 400	19 800	4 247	15 553
Representation allowance	27 500	27 500	27 394	106
Travel	215 700	211 500	142 010	69 490
Common services	60 500	57 900	162 829	(104 929)
Non-shared transferred costs	(321 000) ^{a/}	(321 000)	(318 000)	(3 000)
Other	4 000	2 300	-	2 300
Sub-total: Direct costs	7 796 000	7 448 900	7 330 033	118 867
Conference services	6 000	5 800	7 108	(1 308)
Translation and records services	498 000	475 900	462 047	13 853
Medical services	339 000	324 200	291 032	33 168
Data processing services	695 000	666 300	622 144	44 156
Printing and publishing services	530 000	506 900	364 880	142 020
Sub-total: Shared costs	2 068 000	1 979 100	1 747 211	231 889
TOTAL	9 864 000 ^{a/}	9 428 000	9 077 244	350 756

^{a/} Reduced by a transfer of \$ 64 000 to appropriation 3.

41. Appropriation section 7, "Executive management and administration", covers "Executive management and technical programme planning" and "Administration".

42. Late recruitment of staff, which resulted in an underrun in respect of "Salaries for established posts", had to be compensated for by the employment of consultants and temporary assistance personnel.

43. The overrun in respect of "Equipment" reflects the acquisition of personal computers. The overrun in respect of "Common services" derived primarily from the renting and maintenance of word-processors and personal computers.

Section 8. General services

Exhibit 8

Item of expenditure	Appropriation 1985	Adjusted appropriation 1985	Total expenditure 1985	(Overrun) or underrun of adjusted appropriation
Salaries for established posts	1 888 000	1 790 800	1 671 569	119 231
Overtime	13 000	12 300	13 362	(1 062)
Temporary assistance	67 000	63 500	32 949	30 551
Common staff costs	679 000	663 000	644 018	18 982
Equipment <u>a/</u>	210 000	202 400	256 719	(54 319)
Supplies <u>a/</u>	527 000	507 800	727 493	(219 693)
Hospitality	500	500	202	298
Travel	4 500	4 400	2 710	1 690
Common services <u>a/</u>	6 378 000	6 096 900	5 965 823	131 077
Sub-total: Direct costs	9 767 000	9 341 600	9 314 845	26 755
Translation and records services	4 000	3 800	2 516	1 284
Data processing services	64 000	61 300	64 500	(3 200)
Printing and publishing services	40 000	38 300	51 805	(13 505)
Sub-total: Shared costs	108 000	103 400	118 821	(15 421)
TOTAL	9 875 000	9 445 000	9 433 666	11 334
<u>a/</u> VIC operating costs included under these items of expenditure	5 983 000	5 719 000	5 277 530	441 470

44. Actual obligations in respect of VIC operating costs were \$ 441 470 below the adjusted appropriation. This underrun offset increased expenditures on communications and on photocopying, which was budgeted for under "Printing and publishing services" (see paragraph 13 of this report).

45. The overrun in respect of "Supplies" relates largely to the purchase of office equipment and of building maintenance supplies.

Section 9. Cost of work for others

Exhibit 9

Services	Appropriation 1985	Adjusted appropriation 1985	Total expenditure 1985	(Overrun) or underrun of adjusted appropriation
Medical services	383 000	366 200	352 913	13 287
Library services	799 000	766 100	693 975	72 125
Data processing services	1 012 000	970 000	1 034 926	(64 926)
Printing services	1 220 000	1 167 700	1 668 402	(500 702)
TOTAL	3 414 000	3 270 000	3 750 216	(480 216)

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

47. Expenditure on library services for others was again below the estimate, as a result of underruns in respect of all expenditure items.

48. The volume of printing services rendered for UNIDO exceeded the estimated requirements, resulting in a significant overrun of the corresponding budgetary provision. In 1985, work performed for UN/UNIDO accounted for 59% of the volume of printed matter produced.

II. TECHNICAL CO-OPERATION

49. As is customary, a detailed analysis of the Agency's technical co-operation activities in the previous calendar year will be provided in a report by the Director General to be submitted to the June 1986 session of the Board of Governors.

50. The following table gives a picture of the utilization of Technical Assistance and Co-operation (TACF) resources available for the programme in 1985 by region, component and type of currency. Non-project assistance, which relates to amounts available and spent for training courses and individual fellowships, is not reflected under "TACF resources by area".

TECHNICAL ASSISTANCE AND CO-OPERATION FUND
(disregarding financial actions connected with future years)
as at 31 December 1985

Description	Adjusted programme	Net expenditure	Rate of expenditure	Earmarkings
PROJECT AND NON-PROJECT ASSISTANCE				
Project	28 453 220	17 530 375	61.6	10 922 845
Non-Project	6 356 959	5 534 442	87.1	822 517
Total	34 810 179	23 064 817	66.3	11 745 362
TACF PROJECT RESOURCES BY AREA				
Interregional	1 661 230	1 225 536	73.8	435 694
Africa	5 854 377	3 421 884	58.5	2 432 493
Latin America	7 025 495	4 326 023	61.6	2 699 472
Asia & Pacific	8 226 508	4 550 395	55.3	3 676 113
Europe & Middle East	5 685 610	4 006 537	70.5	1 679 073
Total	28 453 220	17 530 375	61.6	10 922 845
TACF RESOURCES BY COMPONENT				
Miscellaneous	212 022	161 406	76.1	50 616
Experts	10 288 714	5 140 184	50.0	5 148 530
Equipment	16 700 688	11 629 857	69.6	5 070 831
Fellowships	3 870 483	2 927 793	75.6	942 690
Training courses	3 434 428	2 947 991	85.8	486 437
Sub-contracts	303 844	257 586	84.8	46 258
Total	34 810 179	23 064 817	66.3	11 745 362
TACF RESOURCES BY CURRENCY TYPE				
Convertible	30 863 317	20 573 633	66.7	10 289 684
Non-convertible	3 946 862	2 491 184	63.1	1 455 678
Total	34 810 179	23 064 817	66.3	11 745 362

51. In addition to the expenditure of \$ 23 064 817 for the 1985 programme, \$ 3 449 455 was expended against future-year programmes. For a breakdown of the current and future-year programmes by field of activity see Statement II.A, part 2.

52. The earmarkings of \$ 11 745 362 shown in the above table include overprogramming as authorized by the Board. As shown in Statement II.C, the unused balance at year-end was \$ 3 905 213. The following table shows that in the past two years the unused balances have been reduced, which is especially significant in view of the growing resources available.

	1981	1982	1983	1984	1985
TACF funds available	25 493	31 306	37 131	42 627	47 700
Unused balances at year-end	5 504	6 757	8 907	5 222	3 905

53. As Statement II.B shows, assessed programme costs now make a considerable contribution to the total resources available to the TACF: over \$ 1 million was received in 1985.

(signed) HANS BLIX
Director General

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

24 March 1986

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 1985. The financial Statements, which I have examined and certified, are transmitted herewith.

Accept, Sir, the assurances of my highest consideration.

(signed) D.G. Njoroge
External Auditor

Enclosures

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 1985

Introductory

1. The Director General of the International Atomic Energy Agency has, in accordance with Financial Regulation 11.04, submitted to me for audit the Financial Statements and associated Schedules forming the Agency's accounts for the year ended 31 December 1985.

Audit Opinion

2. I have examined the accounts of the Agency for the year ended 31 December 1985 in accordance with the principles set out in the annex to the Financial Regulations 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 agreement with the books and records of the Agency and present fairly the Agency's financial position as at 31 December 1985,
- b) The financial transactions reflected in the Statements have been in accordance with the Rules and Regulations, the budgetary provisions and other applicable directions, and that
- c) Securities and moneys on deposit and in hand have been verified by certificates and/or confirmations received direct from the Agency's depositories.

REPORT

Internal Audit

3. As in the previous year, I have worked in close co-operation with the Agency's Office of Internal Audit and Management Services. I have taken account of their programme and reports and this has again facilitated my audit examination.

ADMINISTRATIVE FUND

Transfers of appropriations between sections of the Budget

4. As reported in the Director General's budgetary performance report, an amount of \$ 180 000 was transferred with the approval of the Board, from appropriation section 6 (Policy-making Organs) to appropriation section 3 (Research and Isotopes) to finance the construction of a new agricultural building at the Seibersdorf Laboratory. However, as a result of a decline in the United Nations rate of exchange between the dollar and the Austrian schilling, the Secretariat found it necessary to transfer a further sum of \$ 64 000 from appropriation section 7 (Executive Management and Administration) to appropriation section 3 (Research and Isotopes) for the same purpose. Although this additional transfer has been disclosed in Statement I.A and in the Director General's budgetary performance report, the approval of the Board of Governors is required for the transfer. The information available to me indicates that the Secretariat is taking the necessary action to obtain such approval.

Unused balance (Unencumbered balance)

5. Statement I.A. shows an unused balance of \$ 5 931 784 as at 31 December 1985. This balance represents about 6.25% of the total appropriation for the year, which is an improvement over the position in 1984, when the unused balance was \$ 12 771 422, or 13.19% of the total appropriation for that year.

6. As in previous years, currency exchange rate fluctuations had a significant effect on the level of unused balances. As indicated in the Director General's budgetary performance report, while the budget was based on a rate of 19.50 Austrian schillings to one dollar, the actual rate experienced during the year was on the average 20.57 Austrian schillings to one dollar. This resulted in savings of \$ 3 757 000 in terms of dollars, which clearly constitutes the largest portion of the unused balance of \$ 5 931 784 from the 1985 appropriations.

Unliquidated obligations

7. The total unliquidated obligations relating to the Administrative Fund stood at \$ 8 723 839 as at 31 December 1985, compared to \$ 9 896 957 as at 31 December 1984. As indicated in paragraph 10 below, the unliquidated obligations as at 31 December 1985 include \$ 624 986 brought forward from 1984 and relating to research funds.

8. Analysis of the unliquidated obligations for 1985 revealed that about 69% of them relate to three appropriation sections, as follows:

<u>Section</u>	<u>Amount</u>	<u>%</u>
General Services	\$ 1 906 588	24
Safeguards	1 900 412	23
Research and Isotopes	1 769 213	22
Total	\$ 5 576 213	69

9. As in previous years, the main reasons given for the non-settlement of commitments were delays in the delivery of equipment for the safeguards programme and delays in the execution of scientific and technical contracts. The explanation given for the high level of unliquidated obligations under General Services is that there was a delay in the receipt of bills for VIC maintenance work, a matter which is outside the Agency's control.

10. In accordance with the authority granted to him by the Board of Governors, the Director General has given approval for unliquidated obligations amounting to \$ 2 285 346 to be carried forward into 1986, as follows:

1984	Research funds	\$ 624 986
1985	Research funds	990 152
1985	Other funds	670 208
		<hr/>
		\$ 2 285 346
		<hr/>

11. Appropriate review of all outstanding obligations was made by the Division of Budget and Finance and the Office of Internal Audit and Management Services before approval was given to carry forward the above amount into 1986.

Contributions to the Regular Budget

12. Of the assessed contributions of \$ 87 340 000 receivable from Member States in respect of the 1985 Regular Budget, a total of \$ 84 534 089 - or 96.79% - was received by 31 December 1985, including credits totalling \$ 11 035 969 due to Member States on account of prior years' surpluses. This represents a significant improvement over the position in 1984, when, out of the \$ 89 471 310 assessed contributions receivable, a total of \$ 83 070 741 - or 92.85% - was received by 31 December 1984, including credits totalling \$ 15 710 812 due to Member States on account of prior years' surpluses.

13. The unpaid assessed contributions stood at \$ 5 251 769 as at 31 December 1985 and included \$ 2 445 858 due in respect of 1984 and prior years' contributions from 24 Member States, the majority of which have not, as reported in previous years' reports, paid their contributions for many years.

INTERNATIONAL CENTRE FOR THEORETICAL PHYSICS

Financing of the Centre

14. Statement III.A shows an unused balance of \$ 4 079 392 as at 31 December 1985 in respect of the International Centre for Theoretical Physics in Trieste. This balance represents about 80% of the budget provision for the year, compared with an unused balance of \$ 1 108 331 as at 31 December 1984 - about 20% of the budget provision for that year. This seemingly large unused balance as at 31 December 1985 resulted from the receipt of \$ 4 295 000 on 30 December 1985 from a Member State as a contribution towards the expansion of training and research activities at the Centre and for building up physics and mathematics activities in developing countries.

Taxation of Agency staff members

15. At the time of writing the report for 1984 it was understood that the problem relating to the taxation of staff members of Italian nationality working at the Agency's Centre in Trieste was under discussion. Information now available indicates that the discussions resulted in the signing of an instrument of acceptance of the Agreement on the Privileges and Immunities of the Agency, which came into force for Italy on 20 June 1985. Consequently, the Italian staff members at the Centre are from that date exempted from any form of direct taxation on the salaries and wages paid by the Centre itself with effect from that date.

16. Advances which had been made to staff members so as to enable them to pay Italian income tax and which had been charged to expenditure stood at \$ 462 255 as at 31 December 1984. During 1985 a further \$ 108 432 was charged to expenditure, bringing the cumulative expenditure in respect of such advances to \$ 570 687 as at 31 December 1985. However, the indications are that the exemption referred to above does not cover the period prior to the signing of the Agreement.

International Laboratory of Marine Radioactivity

17. In 1984, the contribution by UNEP in support of various activities was reported under Statement IV - Funds administered on behalf of Member States, United Nations and other International Organizations. In 1985, however, the participation by UNEP has been included in the Agency's accounts under Statement III - Activities partially financed from the Administrative Fund - International Laboratory of Marine Radioactivity. I have been informed that this change in reporting on UNEP funds was made because UNEP funds are not considered to fall under the Agency's definition of "technical co-operation" and that their inclusion under Statement III gives a more complete picture of the finances of the International Laboratory of Marine Radioactivity.

TECHNICAL ASSISTANCE AND CO-OPERATION FUND

Programme implementation and resources utilization

18. A review of the utilization of the resources in the Technical Assistances and Co-operation Fund (TACF) over the four years ending 31 December 1985 shows that, while on the whole the rate of resource utilization and hence the rate of implementation of the programme has increased considerably over the four-year period, the increase has been accompanied by considerable increases in the balances of unliquidated obligations at the respective year ends. This indicates that the rate of actual delivery and implementation of the programmes has not been as high as suggested by the increases in total resource utilization. The comparative position over the four years was as follows:-

Year	Total funds available (1)	Disbursements during the year (2)	Unliquidated obligations at year end (3)	Total (2+3)	Unused balance 1-(2+3)
1982	31 306 392	13 450 838	11 098 791	24 549 629	6 756 763
1983	37 131 228	16 736 109	11 487 869	28 223 978	8 907 250
1984	42 627 138	20 123 987	17 280 726	37 404 713	5 222 425
1985	47 700 211	23 062 341	20 732 657	43 794 998	3 905 213

19. Thus, while the total funds available for the TACF increased from \$ 31 306 392 in 1982 to \$ 47 700 211 in 1985 (an increase of 52.36%), the total expenditure from the Fund rose faster over the same period, from \$ 24 549 629 in 1982 to \$ 43 794 998 in 1985 (an increase of 78.39%). However, during the same period the unliquidated obligations at the year end increased from \$ 11 098 791 to \$ 20 732 657 (an increase of 86.80%), resulting in an increase in unliquidated obligations as a percentage of total expenditure from 45.20% to 47.34%. The indications, therefore, are that a substantial part of the increase in the overall utilization of the resources is in the form of commitments entered into rather than of actual programme delivery. It has, however, been explained that this situation reflects an increase in the share of multi-year projects in the programme, whereby commitments include future years' requirements. Out of the unliquidated obligations of \$ 20 732 657 in 1985, for instance, a total of \$ 5 549 647 related to the period after 31 December 1985.

Voluntary contributions

20. Out of the \$ 23 255 051 pledged as contributions to the Technical Assistance and Co-operation Fund for 1985, only \$ 15 696 128 (or about 67.5%) was received during the year, leaving a balance of \$ 7 558 923 (or 32.5%) unpaid. This position compares unfavourably with that in 1984, when \$ 20 170 197 (or about 97%) of the total pledged contributions of \$ 20 732 803 was received. When pledges are made, they are treated as income in the Technical Assistance and Co-operation Fund for the year and, accordingly, a significant delay in the meeting by Member States of such commitments could adversely affect the implementation of the technical assistance and co-operation programme.

Assessed programme costs

21. Reference has been made in previous years' reports to the non-payment by a large number of Member States of their assessed programme costs in respect of technical assistance programmes. A review of the position as at 31 December 1985 revealed that, out of the \$ 1 319 486 of assessed programme costs receivable in 1985 in respect of the technical assistance delivered by the Agency in 1984, only \$ 459 077 (or 34%) was received in 1985, leaving a balance of \$ 860 409 (or 66%) unpaid as at 31 December 1985. Although this rate of recovery represents a considerable improvement over the position in 1984, when only 19.9% of the assessed programme costs receivable in respect of technical assistance delivered in 1983 was received, the cumulative arrears of assessed programme costs still increased from \$ 1 780 553 as at 31 December 1984 to \$ 2 092 566 as at 31 December 1985. The outstanding amount of \$ 2 092 566 was made up as follows:

<u>Period to which arrears relate</u>	<u>Number of Member States involved</u>	<u>Total amount in arrears as at 31 December 1985</u>
1971-1982	26	\$ 634 330
1983	36	597 827
1984	46	860 409
TOTAL		\$ 2 092 566

EXTRA-BUDGETARY FUNDS

Misir-Med Project

22. The Misir-Med Project started following the signing, in October 1982, of an agreement concluded between the Agency and the Government of Egypt with the objective of establishing, within the Egyptian Ministry of Agriculture, a project for the eradication of the Mediterranean fruit fly from Egypt by the use of the sterile-insect technique. Available information indicates that the total expenditure incurred for the project stood at \$ 5 107 440 as at 31 December 1985. Out of this total, an amount of \$ 2 750 106 was spent during 1985, and the bulk of it is reflected as part of the extra-budgetary expenditure in Statement IV.C. This expenditure was incurred for equipment, experts, fellowships and construction work, and it was funded as follows:

<u>Source of funds</u>	<u>Amount</u>
	\$
Italy	2 141 738
Austria	123 270
USSR	377 712
USA	31 900
IAEA (included in Statement II.C)	75 450
Total	<u>2,750,106</u>

A review of the project indicates that it has been having problems - particularly management problems, problems due to a lack of adequate funding, and financial control and reporting problems. As a result, the project has not fully taken off and actual construction of the main facility, a mass-rearing factory, has not so far begun. The information available, however, indicates that the Secretariat is fully aware of these problems and has taken or is in the process of taking the necessary and appropriate steps to resolve them.

Establishment of new funds

23. As stated in the Director General's report, the Agency's accounts for the year ended 31 December 1985 include, under "Funds administered on behalf of Member States, United Nations and other international organizations", the following newly established funds:

<u>Name</u>	<u>Total funds available</u>	<u>Expenditures during 1985</u>	<u>Unused balance as at 31 December 1985</u>
	\$	\$	\$
International Consultative Group on Food Irradiation (ICGFI)	83 203	18 701	64 502
Third World Academy of Sciences (TWAS)	1 608 807	371 635	1 237 172

24. The available information indicates that the Third World Academy of Sciences (TWAS) was formed in Trieste in November 1983 as an autonomous scientific organization to encourage the development of scientific manpower and research in the Third World. The Secretariat considered the aims and goals of the Academy to be consistent with those of the International Centre for Theoretical Physics in Trieste and, as TWAS did not have the capability to administer funds made available to it, the Secretariat agreed to administer such funds on behalf of TWAS. This arrangement was formalized with the signing on 12 February 1986 of a two-year agreement providing for the Agency to become the trustee of funds received for purposes of TWAS.

25. The International Consultative Group on Food Irradiation (ICGFI) was initiated in 1983 by Member States of the Food and Agriculture Organization of the United Nations (FAO), the World Health Organization (WHO) and the Agency for the purpose of continuing international co-operation in the field of food irradiation.

26. Under Financial Regulation 7.10, the establishment of these funds requires the approval of the Board of Governors and the attention of the Board has been drawn to this matter in the Director General's report.

Unused balances

27. Statement IV.A shows unused balances as at 31 December 1985 amounting to \$ 18 124 691, representing over 51% of the total funds of \$ 35 236 283 available for various projects funded by Member States and other organizations during the year. The unused balance of \$ 18 124 691, however, includes a sum of \$ 7 370 624 which, although shown as funds available, had not been received by the Agency as at 31 December 1985. It has been explained that the speed with which extra-budgetary fund activities are implemented depends largely on the donor countries' own timetable as the activities are normally started only after the funds have been paid into the Agency's bank account. Late payments of special contributions therefore results in delays in implementation.

OTHER MATTERS

Losses of assets

28. Losses of assets amounting to \$ 1 316.18 were reported to me in accordance with Financial Regulation 10.05. Action to recover these losses through insurance has been taken and recovery has been effected. In addition, the loss of 99 library books with an estimated value of \$ 3 024.34 has been reported, but I have been informed that a review needs to be carried out before a claim can be submitted to the relevant insurance company. The Director General has approved the write-off of assets valued at \$ 6 483.28 in accordance with Financial Regulation 10.05.

United Nations Development Programme

29. Seven certified statements and schedules together with an audit report on the Agency's participation in the United Nations Development Programme and the co-operation in the United Nations Financing System for Science and Technology for Development have been transmitted to the Administrator of the United Nations Development Programme. A copy of the report has also been submitted to the Director General.

Commissary

30. In accordance with the relevant regulations, I have submitted to the Director General certified statements in respect of the Vienna International Centre Commissary, a common service for which the Agency has management responsibility.

Acknowledgement

31. As in the previous years, I wish to record my appreciation for the very valuable assistance and co-operation extended to me and my officers by the Director General and his staff during the audit of the Agency's accounts for the year 1985. As on previous occasions, the readiness of the Agency staff to provide information and give explanations when requested to do so has greatly facilitated the audit work.

(signed) D. G. NJOROGÉ
External Auditor

Vienna, 24 March 1986

P A R T I I I

STATEMENTS

TEXT OF A LETTER DATED 19 MARCH 1986 FROM THE DIRECTOR GENERAL
TO THE EXTERNAL AUDITOR

Sir,

Pursuant to financial regulation 11.04, I have the honour to submit the accounts of the International Atomic Energy Agency for the year ended 31 December 1985, which I hereby approve. The financial statements have been prepared and certified as correct by the Director, Division of Budget and Finance.

Accept, Sir, the assurances of my highest consideration.

(signed) Hans Blix
DIRECTOR GENERAL

CERTIFICATE OF THE EXTERNAL AUDITOR ON THE ACCOUNTS
OF THE INTERNATIONAL ATOMIC ENERGY AGENCY
FOR THE YEAR ENDED 31 DECEMBER 1985

The financial statements of the International Atomic Energy Agency for the financial year ended 31 December 1985, comprising the Statements numbered I.A to IV.D and the associated schedules, properly identified, have been examined in accordance with my directions. I have obtained all the information and explanations that I have required for the purpose of the audit and I certify as a result of the audit that, in my opinion, the financial Statements are correct.

(signed) D. G. Njoroge
EXTERNAL AUDITOR

Vienna, 24 March 1986

ADMINISTRATIVE FUND

BUDGET APPROPRIATIONS, TRANSFERS, EXPENDITURES AND UNENCUMBERED BALANCES, BY SECTIONS OF THE BUDGET
FOR THE YEAR ENDED 31 DECEMBER 1985

Appropriation Section	Appropriations ^{a/}	Additional transfers	Appropriations and additional transfers	Expenditures			Unencumbered balances of appropriations
				Disbursements	Unliquidated obligations	Total	
1. Technical assistance and co-operation	4 507 000	-	4 507 000	4 208 439	64 982	4 273 421	233 579
2. Nuclear energy and safety	15 842 000	-	15 842 000	13 739 249	1 153 629	14 892 878	949 122
3. Research and isotopes	13 235 000 ^{b/}	64 000	13 299 000	11 010 468	1 769 213	12 779 681	455 319
4. Operational facilities	2 222 000	-	2 222 000	1 953 037	162 522	2 115 559	106 441
5. Safeguards	32 547 000	-	32 547 000	28 030 450	1 900 412	29 930 862	2 616 138
6. Policy-making organs	3 455 000 ^{b/}	-	3 455 000	2 805 125	34 564	2 839 689	615 311
7. Executive management and administration	9 928 000	(64 000)	9 864 000	7 970 301	1 106 943	9 077 244	850 756
8. General services	9 875 000	-	9 875 000	7 527 078	1 906 588	9 433 666	441 334
Total Agency programmes	91 611 000	-	91 611 000	77 244 147	8 098 853	85 343 000	6 268 000
9. Shared support services (Cost of work for others)	3 414 000	-	3 414 000	3 750 216	-	3 750 216	(336 216)
CONSOLIDATED TOTAL	95 025 000	-	95 025 000	80 994 363	8 098 853	89 093 216	5 931 784

a/ GC(XXVIII)/RES/428, para 1, based on an exchange rate of AS 19.50 to the United States dollar.

b/ Transfer of \$ 180 000 from Policy-making organs to Research and isotopes, approved by the Board of Governors in June 1985.

(signed) BERNARD L. BECHETOILLE
Director, Division of Budget and Finance

ADMINISTRATIVE FUND

ESTIMATED AND ACTUAL RESOURCES FOR THE YEAR ENDED 31 DECEMBER 1985

	Original estimates ^{a/}	Actual resources			Difference
		Receipts	Outstanding	Total	
Assessed contributions from Member States	87 340 000	84 534 089	2 805 911	87 340 000	-
Miscellaneous income					
(a) Income from work for others					
Data processing services	1 013 000	839 297	195 629	1 034 926	21 926
Printing services	1 219 000	1 073 199	595 203	1 668 402	449 402
Medical services	383 000	284 050	68 863	352 913	(30 087)
Library services	799 000	462 127	231 848	693 975	(105 025)
Sub-total	3 414 000	2 658 673	1 091 543	3 750 216	336 216
(b) Attributable to specific programmes					
Publications of the Agency	510 000	460 098	-	460 098	(49 902)
INIS publications including microfiches	510 000	385 072	-	385 072	(124 928)
CINDA publications	18 000	11 640	-	11 640	(6 360)
Advertising	18 000	17 004	-	17 004	(996)
Laboratory income	160 000	164 630	-	164 630	4 630
Sale of surplus property	8 000	5 509	-	5 509	(2 491)
Amounts recoverable under safeguards agreements from non-Member States	242 000	244 275	-	244 275	2 275
Programme support costs from UNDP	665 000	470 730	-	470 730	(194 270)
Programme support costs from Sweden	-	6 332	-	6 332	6 332
Sub-total	2 131 000	1 765 290	-	1 765 290	(365 710)
(c) Not attributable to specific programmes					
Investment and interest income	1 776 000	5 585 552	-	5 585 552	3 809 552
Gain on exchange of currencies	-	1 917 531	-	1 917 531	1 917 531
Other	364 000	396 645	-	396 645	32 645
Sub-total	2 140 000	7 899 728	-	7 899 728	5 759 728
Sub-total (b) and (c)	4 271 000	9 665 018	-	9 665 018	5 394 018
TOTAL MISCELLANEOUS INCOME	7 685 000	12 323 691	1 091 543	13 415 234	5 730 234
TOTAL CONTRIBUTIONS AND MISCELLANEOUS INCOME	95 025 000	96 857 780	3 897 454	100 755 234	5 730 234

^{a/} GC(XXVIII)/RES/428, para. 2.

(signed) BERNARD L. BECHETOILLE
Director, Division of Budget and Finance

ADMINISTRATIVE FUND

INCOME AND EXPENDITURE IN THE YEAR ENDED 31 DECEMBER 1985

		1985	1984
<u>1. CURRENT YEAR</u>			
Receipts (Statement I.B)		96 857 780	93 502 139
Disbursements (Statement I.A)		80 994 363	75 008 300
Excess of receipts over disbursements		15 863 417	18 493 839
Unliquidated obligations (Statement I.A)		8 098 853	9 050 278
Provisional surplus		7 764 564	9 443 561
Contributions receivable (Schedule B.1)		2 805 911	6 400 569
Miscellaneous receivable (Statement I.B)		1 091 543	780 788
Provisional budgetary surplus		11 662 018	16 624 918
Provisional budgetary surplus due to:			
Unused balance as at 31 December 1985 (Statement I.A)		5 931 784	12 771 422
Contribution assessed on new Member State		-	685 310
Surplus of miscellaneous revenues over budget (Statement I.B)		5 730 234	3 168 186
		11 662 018	16 624 918
<u>2. PRIOR YEARS</u>			
1984 provisional surplus carried forward	9 443 561		
Receipt of contributions	6 227 897		
Receipt of miscellaneous income	780 788	16 452 246	
Savings on liquidation of obligations (Schedule C.2)		1 578 615	
Final surplus for surrender		18 030 861	
Other surpluses held			
Available for surrender but withheld pending receipt of contributions,			
1959 - 1968, 1979 - 1981	88 724		
less surrendered in 1985	62 527	26 197	88 724
1982 final surplus available	12 032 108		
less surrendered in 1985	11 998 443	33 665	12 032 108
1983 final surplus available	9 432 495		
less surrendered in 1985	9 367 950	64 545	9 432 495
		18 155 268	21 553 327

(signed) BERNARD L. BECHETOILLE
Director, Division of Budget and Finance

1. ADMINISTRATIVE FUND
ASSETS, LIABILITIES AND SURPLUSES AS AT 31 DECEMBER 1985

ASSETS		LIABILITIES AND SURPLUSES			
	1985	1984		1985	1984
CASH IN HAND AND AT BANKS			UNLIQUIDATED OBLIGATIONS		
Cash in hand and travellers' cheques	105 989	85 358	Current year (Statement I.A)	8 098 853	9 050 278
Current accounts and deposit accounts at banks (Schedule A)	39 987 633	40 149 530	Prior years (Schedule C.2)	624 986	846 679
Special deposit account	-	93 897		8 723 839	9 896 957
	40 093 622	40 328 785	CONTRIBUTIONS RECEIVED IN ADVANCE FROM MEMBER STATES	7 617 357	32 617
CONTRIBUTIONS RECEIVABLE FROM MEMBER STATES (Schedule B.1)			ACCOUNTS PAYABLE AND OTHER CREDIT BALANCES		
1959-1978 Budgets	309 691	310 358	Staff accounts	340 729	247 144
1979 Budget	35 891	35 891	United Nations, specialized agencies and other international organizations	2 272 276	1 081 353
1980 Budget	41 919	47 649	Member States	500 331	267 631
1981 Budget	58 941	275 320	Suppliers and contractors	394 820	171 122
1982 Budget	168 725	430 427	Deferred revenue from publications	391 867	202 620
1983 Budget	394 412	1 173 543	Other accounts	163 506	168 064
1984 Budget	1 436 279	6 400 569		4 063 529	2 137 934
	2 445 858	8 673 757	SURPLUSES FOR SURRENDER (Statement I.C)		
1985 Budget	2 805 911	-	1959-1968, 1979-1983 withheld pending receipt of contributions	124 407	21 553 327
	5 251 769	8 673 757	1984 for surrender (Schedule C.1)	18 030 861	-
ACCOUNTS RECEIVABLE AND OTHER DEBIT BALANCES				18 155 268	21 553 327
Staff accounts	936 486	792 612	UNDISTRIBUTED BUDGETARY SURPLUSES		
United Nations, specialized agencies and other international organizations	1 748 957	1 051 830	Arrears of contributions receivable from Member States, 1959-1984 Budgets (Schedule B.1)	2 445 858	2 273 188
Member States	3 417 957	1 173 546	Provisional budgetary surplus, current year (Statement I.C)	11 662 018	16 624 918
Suppliers and contractors	827 211	295 791		14 107 876	18 898 106
Publications invoices outstanding	391 867	202 620			
	7 322 478	3 516 399			
TOTAL ASSETS	52 667 869	52 518 941	TOTAL LIABILITIES AND SURPLUSES	52 667 869	52 518 941

2. WORKING CAPITAL FUND
ASSETS AND LIABILITIES AS AT 31 DECEMBER 1985

ASSETS		LIABILITIES			
	1985	1984		1985	1984
Cash in Banks (Schedule A)	1 999 800	2 017 400	Principal of the Fund as fixed by the General Conference at its twenty-eighth regular session	2 000 000	2 000 000
Advances receivable	200	200	Advance assessed on new Member State	-	17 600
TOTAL ASSETS	2 000 000	2 017 600	TOTAL LIABILITIES	2 000 000	2 017 600

(signed) BERNARD L. BECHETOILLE
Director, Division of Budget and Finance

TECHNICAL ASSISTANCE AND CO-OPERATION FUND

STATEMENT II.A

1. Net expenditure in the year ended 31 December 1985

Financial period	Carry forward from 31 December 1984	Transfer of 1985 to current year	Adjustment	Carry forward 1 January 1985	New approvals	Total programme	Net expenditure	Balance
Current year	11 650 862	9 311 053	23 195	20 985 110	13 825 069	34 810 179	23 064 817	11 745 362
Future years	16 407 819	(9 311 053)	(24 095)	7 072 671	17 524 382	24 597 053	3 449 455	21 147 598
	28 058 681	-	(900)	28 057 781	31 349 451	59 407 232	26 514 272 ^{a/}	32 892 960

2. Net expenditure by field of activity

	Unliquidated obligations - prior years (1)	Disbursements (2)	Unliquidated obligations at year end (3)	Net expenditure (2)+(3)-(1) (4)
a) CURRENT YEAR programme				
General atomic energy development	1 265 173	2 367 302	1 435 388	2 537 517
Nuclear physics	1 906 526	3 251 478	1 825 167	3 170 119
Nuclear chemistry	327 654	772 320	452 486	897 152
Prospecting, mining and processing of nuclear materials	373 160	774 389	206 656	607 885
Nuclear engineering and technology	2 654 301	3 575 129	2 973 602	3 894 430
Application of isotopes and radiation in				
- Food and agriculture	1 697 386	3 424 742	1 764 351	3 491 707
- Medicine	1 601 759	2 329 293	1 147 206	1 874 740
- Biology	95 482	158 741	32 561	95 820
- Industry and hydrology	2 928 060	2 432 209	2 490 381	1 994 530
Safety in nuclear energy	2 322 719	3 807 018	2 855 212	4 339 511
Miscellaneous	-	161 406	-	161 406
	15 172 220	23 054 027	15 183 010	23 064 817
b) FUTURE YEARS programmes				
General atomic energy development	-	-	28 744	28 744
Nuclear physics	-	-	319 634	319 634
Nuclear chemistry	-	-	-	-
Prospecting, mining and processing of nuclear materials	-	-	13 061	13 061
Nuclear engineering and technology	318 874	1 143	1 771 146	1 453 415
Application of isotopes and radiation in				
- Food and agriculture	400 255	3 433	583 211	186 389
- Medicine	-	3 738	70 355	74 093
- Biology	-	-	-	-
- Industry and hydrology	1 248 162	-	2 080 724	832 562
Safety in nuclear energy	141 215	-	682 772	541 557
	2 108 506	8 314	5 549 647	3 449 455
	17 280 726	23 062 341	20 732 657	26 514 272 ^{a/}

a/ See Schedule D.2

(signed) BERNARD L. BECHETOILLE
Director, Division of Budget and Finance

TECHNICAL ASSISTANCE AND CO-OPERATION FUND
ESTIMATED AND ACTUAL RESOURCES IN THE YEAR ENDED 31 DECEMBER 1985

	Current year	1984	1983	1982	1981	Total
I. Estimates						
Targets	26 000 000	22 500 000	19 000 000	16 000 000	13 000 000	96 500 000
Estimated other income	1 000 000	1 000 000	1 000 000	700 000	650 000	4 350 000
Total allocations	27 000 000 ^{a/}	23 500 000	20 000 000	16 700 000	13 650 000	100 850 000
II. Actuals						
1. Voluntary contributions received for 1985						
1984	15 696 128	-	-	-	-	15 696 128
1983	341 025	20 170 197	-	-	-	20 511 222
1982	-	5 053 691	12 376 506	-	-	17 430 197
1981	-	16 814	1 016 732	13 861 280	-	14 894 826
for prior years	-	4 030	29 900	3 824 381	8 192 700	12 051 011
	-	-	-	3 986	248 448	252 434
Total	16 037 153	25 244 732	13 423 138	17 689 647	8 441 148	80 835 818
2. Assessed programme costs received						
	1 007 473	611 466	632 758	408 178	390 684	3 050 559
3. Other income and exchange adjustments						
	931 408	883 950	992 773	693 674	511 300	4 013 105
Total received	17 976 034	26 740 148	15 048 669	18 791 499	9 343 132	87 899 482
4. Resources outstanding						
Voluntary contributions pledged and unpaid Prior to 1981	7 558 923	224 708	189 175	6 520	2 600	7 981 926
	-	-	-	-	-	7 386
Sub-total	7 558 923	224 708	189 175	6 520	2 600	7 989 312 ^{b/}
Assessed programme costs Prior to 1981	860 409	597 828	257 734	160 182	89 332	1 965 485
	-	-	-	-	-	127 081
Sub-total	860 409	597 828	257 734	160 182	89 332	2 092 566 ^{c/}
Total outstanding	8 419 332	822 536	446 909	166 702	91 932	10 081 878
Total actual resources	26 395 366	27 562 684	15 495 578	18 958 201	9 435 064	97 981 360
Difference between actuals and estimates	(604 634)	4 062 684	(4 504 422)	2 258 201	(4 214 936)	(2 868 640)

a/ GC(XXVIII)/RES/429.

b/ Schedule B.2.

c/ Schedule D.1

(signed) BERNARD L. BECHETOILLE
Director, Division of Budget and Finance

STATEMENT II.C

TECHNICAL ASSISTANCE AND CO-OPERATION FUND

INCOME AND EXPENDITURE IN THE YEAR ENDED 31 DECEMBER 1985

	1985	1984
Balance as at 1 January 1985		
Unused balance	5 222 425	8 907 250
Unliquidated obligations	17 280 726	11 487 869
Total	22 503 151	20 395 119
Income		
Voluntary contributions:		
Pledged for the current year (Schedule B.2)	23 255 051	20 732 803
Pledged in the current year towards prior years' programmes	3 128	3 800
Miscellaneous income:		
Assessed programme costs	1 007 473	611 466
Interest	1 432 098	1 232 620
Other	11 519	3 737
Exchange losses	(512 209)	(352 407)
Total income	25 197 060	22 232 019
Total funds available	47 700 211	42 627 138
Disbursements during the year	23 062 341	20 123 987
Unliquidated obligations at year end	20 732 657	17 280 726
	43 794 998	37 404 713
Unused balance at year end	3 905 213	5 222 425

(signed) BERNARD L. BECHETOILLE
Director, Division of Budget and Finance

T E C H N I C A L A S S I S T A N C E A N D C O - O P E R A T I O N F U N D

ASSETS, LIABILITIES AND FUND BALANCE AS AT 31 DECEMBER 1985

A S S E T S			L I A B I L I T I E S		
	1985	1984		1985	1984
	<u> </u>	<u> </u>		<u> </u>	<u> </u>
Cash at banks (Schedule A)	15 645 981	19 808 231	Reserve for unliquidated obligations	20 732 657	17 280 726
Government letters of credit	-	600 000	Accounts payable and sundry credit balances	2 893 135	2 504 409
Voluntary contributions receivable (Schedule B.2)	7 989 312	768 287	Fund balance	3 905 213	5 222 425
Assessed programme costs receivable (Schedule D.1)	2 092 566	1 780 553			
Other accounts receivable and sundry debit balances	1 803 146	2 050 489			
	<u> </u>	<u> </u>		<u> </u>	<u> </u>
TOTAL ASSETS	27 531 005	25 007 560	TOTAL LIABILITIES	27 531 005	25 007 560
	<u> </u>	<u> </u>		<u> </u>	<u> </u>

(signed) BERNARD L. BECHETOILLE
Director, Division of Budget and Finance

ACTIVITIES PARTIALLY FINANCED FROM THE
ADMINISTRATIVE FUND

BUDGET PROVISIONS, EXPENDITURES AND UNUSED BALANCES IN THE YEAR ENDED 31 DECEMBER 1985

Name	Budget provisions ^{a/}	Funds available ^{b/}	Expenditures			Unused balances
			Disbursements	Unliquidated obligations	Total	
International Centre for Theoretical Physics, Trieste, Italy	5 107 000	11 429 346	7 230 580	119 374	7 349 954	4 079 392
International Laboratory of Marine Radioactivity, Monaco (including projects financed from the United Nations Environment Programme)	1 567 000	1 618 357	1 540 484	99 896	1 640 380	(22 023)
	6 674 000	13 047 703	8 771 064	219 270	8 990 334	4 057 369

^{a/} GC(XXVIII)/715, Tables 1 and 4 and GC(XXVIII)/715/Mod. 1, para. 1.

^{b/} See Statement III.C.

(signed) BERNARD L. BECHETOILLE
Director, Division of Budget and Finance

ACTIVITIES PARTIALLY FINANCED FROM THE
ADMINISTRATIVE FUND

ESTIMATED AND ACTUAL RESOURCES FOR THE YEAR ENDED 31 DECEMBER 1985

	Original estimates ^{a/}	Actual resources			Difference
		Receipts	Outstanding	Total	
A. International Centre for Theoretical Physics					
Canada	-	17 661	3 650	21 311	21 311
Denmark	10 000	(688)	-	(688)	(10 688)
Germany, Federal Republic of	-	-	-	-	-
Italy	3 000 000	7 295 000	-	7 295 000	4 295 000
Japan	28 000	31 188	-	31 188	3 188
Kuwait	75 000	79 476	-	79 476	4 476
Sweden	115 000	100 000	-	100 000	(15 000)
United States of America	-	-	-	-	-
United Nations Educational, Scientific and Cultural Organization (UNESCO)	440 000	440 000	-	440 000	-
United Nations Financing System for Science and Technology for Development (UNFSSTD)	-	-	-	-	-
United Nations University (UNU)	-	207 060	153 520	360 580	360 580
Organization of Petroleum Exporting Countries (OPEC)	-	-	10 000	10 000	10 000
Other contributions	276 000	45 345	88 736	134 081	(141 919)
Administrative Fund (IAEA)	1 163 000	1 104 606	-	1 104 606	(58 394)
Sub-total	5 107 000	9 319 648	255 906	9 575 554	4 468 554
B. International Laboratory of Marine Radioactivity					
Denmark	-	2 040	-	2 040	2 040
Germany, Federal Republic of	-	61 000	-	61 000	61 000
Principality of Monaco	90 000	79 944	-	79 944	(10 056)
United States of America	18 000	20 650	-	20 650	2 650
United Nations Environment Programme (UNEP)	390 000	250 000	-	250 000	(140 000)
European Economic Community (EEC)	10 000	-	-	-	(10 000)
Administrative Fund (IAEA)	1 059 000	1 010 953	-	1 010 953	(48 047)
Sub-total	1 567 000	1 424 587	-	1 424 587	(142 413)
TOTAL	6 674 000	10 744 235	255 906	11 000 141	4 326 141

^{a/} GC(XXVIII)/715, Tables 1 and 4 and GC(XXVIII)/715/Mod. 1, para 1.

(signed) BERNARD L. BECHETOILLE
Director, Division of Budget and Finance

STATEMENT III.C

A C T I V I T I E S P A R T I A L L Y F I N A N C E D F R O M T H E
A D M I N I S T R A T I V E F U N D

I N C O M E A N D E X P E N D I T U R E I N T H E Y E A R E N D E D 3 1 D E C E M B E R 1 9 8 5

	1985	1984
<u>1. International Centre for Theoretical Physics</u>		
Unused balance as at 1 January	1 108 331	616 179
Unliquidated obligations brought forward	71 562	245 574
Income from contributions (Statement III.B)	9 575 554	4 941 597
Income from housing facilities	638 609	146 221
Other income	35 290	79 411
	<hr/>	<hr/>
Total funds available	11 429 346	6 028 982
	<hr/>	<hr/>
Disbursements during the year	7 230 580	4 849 089
Unliquidated obligations at year end	119 374	71 562
	<hr/>	<hr/>
	7 349 954	4 920 651
	<hr/>	<hr/>
Unused balance at year end	4 079 392	1 108 331
	<hr/> <hr/>	<hr/> <hr/>
<u>2. International Laboratory of Marine Radioactivity</u>		
Unused balance as at 1 January	116 181	54 560
Unliquidated obligations brought forward	77 589	119 676
Income from contributions (Statement III.B)	1 424 587	1 494 851
	<hr/>	<hr/>
Total funds available	1 618 357	1 669 087
	<hr/>	<hr/>
Disbursements during the year	1 540 484	1 475 317
Unliquidated obligations at year end	99 896	77 589
	<hr/>	<hr/>
	1 640 380	1 552 906
	<hr/>	<hr/>
Unused balance at year end	(22 023)	116 181
	<hr/> <hr/>	<hr/> <hr/>

(signed) BERNARD L. BECHETOILLE
Director, Division of Budget and Finance

A C T I V I T I E S P A R T I A L L Y F I N A N C E D F R O M T H E
A D M I N I S T R A T I V E F U N D

A S S E T S , L I A B I L I T I E S A N D F U N D B A L A N C E A S A T 3 1 D E C E M B E R 1 9 8 5

1. International Centre for Theoretical Physics

A S S E T S			L I A B I L I T I E S		
	1985	1984		1985	1984
	<u> </u>	<u> </u>		<u> </u>	<u> </u>
Cash in hand	112 480	84 210	Contributions received		
Cash at banks	4 655 815	162 347	in advance	706 357	15 988
Contributions receivable	255 906	1 031 923	Reserve for unliquidated		
Accounts receivable and			obligations	119 374	71 562
sundry debit balances	16 431	59 915	Accounts payable and		
			sundry credit balances	135 509	142 514
			Fund balance	4 079 392	1 108 331
	<u> </u>	<u> </u>		<u> </u>	<u> </u>
TOTAL ASSETS	5 040 632	1 338 395	TOTAL LIABILITIES	5 040 632	1 338 395
	<u> </u>	<u> </u>		<u> </u>	<u> </u>

2. International Laboratory of Marine Radioactivity

A S S E T S		L I A B I L I T I E S			
	1985	1984		1985	1984
	<u> </u>	<u> </u>		<u> </u>	<u> </u>
Cash in hand	7 843	6 383	Reserve for unliquidated obligations	99 896	77 589
Cash at banks	69 599	104 205	Accounts payable and sundry credit balances	-	204
Contributions receivable	-	81 591	Fund balance	-	116 181
Accounts receivable and sundry debit balances	431	1 795			
Fund balance	22 023	-			
	<u> </u>	<u> </u>		<u> </u>	<u> </u>
TOTAL ASSETS	99 896	193 974	TOTAL LIABILITIES	99 896	193 974
	<u> </u>	<u> </u>		<u> </u>	<u> </u>

(signed) BERNARD L. BECHETOILLE
Director, Division of Budget and Finance

FUNDS ADMINISTERED ON BEHALF OF MEMBER STATES, UNITED NATIONS
AND OTHER INTERNATIONAL ORGANIZATIONS

BUDGET PROVISIONS, EXPENDITURES AND UNUSED BALANCES IN THE YEAR ENDED 31 DECEMBER 1985

Programme	Budget provisions ^{a/}	Funds available				Expenditures			Unused balances
		Unused balances from prior years	Obligations brought forward	Current	Total	Disbursements	Unliquidated obligations	Total	
Technical assistance and co-operation	9 320 000	11 450 997	3 592 510	8 497 623	23 541 130	7 107 200	4 907 409	12 014 609	11 526 521
Nuclear fuel cycle	-	34 212	-	-	34 212	6 877	26 500	33 377	835
Nuclear safety	162 000	111 541	744	61 742	174 027	102 594	-	102 594	71 433
Food and agriculture	445 000	429 822	395 968	515 642	1 341 432	572 432	319 957	892 389	449 043
Life sciences	-	53 201	-	-	53 201	2 709	-	2 709	50 492
Physical sciences	330 000	211 505	128 505	364 559	704 569	146 398	129 177	275 575	428 994
Safeguards	3 350 000	3 501 308	252 637	3 023 053	6 776 998	2 683 698	161 405	2 845 103	3 931 895
Regional Cooperative Agreements	545 000	220 449	218 457	444 264	883 170	327 086	199 167	526 253	356 917
Public information	-	5 534	-	-	5 534	4 698	-	4 698	836
International Consultative Group on Food Irradiation (ICGFI)	-	-	-	83 203	83 203	16 466	2 235	18 701	64 502
Small and Medium Sized Power Reactor (SMPR) Study	-	30 000	-	-	30 000	23 949	-	23 949	6 051
Third World Academy of Sciences (TWAS)	-	-	-	1 608 807	1 608 807	371 635	-	371 635	1 237 172
	14 152 000	16 048 569	4 588 821	14 598 893	35 236 283	11 365 742	5 745 850	17 111 592	18 124 691

^{a/} GC(XXVIII)/715, Table 4.

(signed) BERNARD L. BECHETOILLE
Director, Division of Budget and Finance

FUNDS ADMINISTERED ON BEHALF OF MEMBER STATES,
UNITED NATIONS AND OTHER INTERNATIONAL ORGANIZATIONS

ESTIMATED AND ACTUAL RESOURCES FOR THE YEAR ENDED 31 DECEMBER 1985

Programmes	Original estimates ^{a/}	Actual resources				Difference
		Receipts	Outstanding	Other	Total	
Technical assistance and co-operation	9 320 000	3 985 742	4 397 835	114 046	8 497 623	(822 377)
Nuclear fuel cycle	-	-	-	-	-	-
Nuclear safety	162 000	24 000	37 742	-	61 742	(100 258)
Food and agriculture	445 000	155 642	360 000	-	515 642	70 642
Life sciences	-	-	-	-	-	-
Physical sciences	330 000	64 559	300 000	-	364 559	34 559
Safeguards	3 350 000	855 364	2 157 974	9 715	3 023 053	(326 947)
Regional Cooperative Agreements	545 000	444 264	-	-	444 264	(100 736)
Public information	-	-	-	-	-	-
International Consultative Group on Food Irradiation (ICGFI)	-	71 203	12 000	-	83 203	83 203
Small and Medium Sized Power Reactor (SMPR) Study	-	-	-	-	-	-
Third World Academy of Sciences (TWAS)	-	1 503 734	105 073	-	1 608 807	1 608 807
Total	14 152 000	7 104 508	7 370 624	123 761	14 598 893	446 893

^{a/} GC(XXVIII)/715, Table 4.

(signed) BERNARD L. BECHETOILLE
Director, Division of Budget and Finance

FUNDS ADMINISTERED ON BEHALF OF MEMBER STATES,
UNITED NATIONS AND OTHER INTERNATIONAL ORGANIZATIONS
INCOME AND EXPENDITURE IN THE YEAR ENDED 31 DECEMBER 1985

STATEMENT IV.C

	Income					Expenditure			Unused balances
	Unused balance as at 1 January	Unliquidated obligations brought forward	Income from contributions	Other income and exchange adjustments	Total funds available	Disbursements during the year	Unliquidated obligations at year end	Total expenditure	
1. Funds - Member States									
Australia	173 911	18 307	51 969	-	244 187	96 226	33 760	129 986	114 201
Austria	209 169	52 180	-	-	261 349	97 304	25 966	123 270	138 079
Belgium	23 287	8 910	39 216	-	71 413	15 494	11 622	27 116	44 297
Canada	93 472	17 841	347 033	-	458 346	356 153	8 897	365 050	93 296
Chile	6 682	3 318	-	-	10 000	-	-	-	10 000
Finland	69 825	50 100	61 742	-	181 667	106 578	2 672	109 250	72 417
France	117 764	9 365	86 420	-	213 549	29 067	-	29 067	184 482
Germany, Federal Republic of	1 051 626	519 626	820 193	-	2 391 445	909 667	452 791	1 362 458	1 028 987
Italy	7 432 253	1 903 094	3 111 000	-	12 446 347	2 820 232	1 988 172	4 808 404	7 637 943
Japan	128 587	200 150	426 023	-	754 760	310 673	165 407	476 080	278 680
Saudi Arabia	12 229	-	-	-	12 229	-	-	-	12 229
Sweden	335 185	226 706	90 671	-	652 562	252 394	173 344	425 738	226 824
Switzerland	22 676	-	-	-	22 676	22 676	-	22 676	-
Union of Soviet Socialist Republics	701 454	417 908	762 084	153 690	2 035 136	252 418	1 114 480	1 366 898	668 238
United Kingdom of Great Britain and Northern Ireland	455 330	59 533	216 078	-	730 941	175 838	122 701	298 539	432 402
United States of America	5 070 403	1 101 783	3 978 356	-	10 150 542	3 358 433	674 414	4 032 847	6 117 695
Sub-total	15 903 853	4 588 821	9 990 785	153 690	30 637 149	8 803 153	4 774 226	13 577 379	17 059 770
2. Funds - UN and International Organizations									
Nuclear Energy Agency of the Organization for Economic Co- operation and Development (NEA/OECD)	877	-	-	-	877	877	-	877	-
United Nations Development Programme (UNDP)	(339 271)	-	2 425 865	(24 828)	2 061 766	1 541 338	576 825	2 118 163	(56 397)
United Nations Financing System for Science and Technology for Development (UNFSSTD)	453 110	-	366 472	(5 101)	814 481	608 324	392 564	1 000 888	(186 407)
Sub-total	114 716	-	2 792 337	(29 929)	2 877 124	2 150 539	969 389	3 119 928	(242 804)
3. Funds - Other									
International Consultative Group on Food Irradiation (ICGFI)	-	-	83 203	-	83 203	16 466	2 235	18 701	64 502
Small and Medium Sized Power Reactor (SMPR) Study	30 000	-	-	-	30 000	23 949	-	23 949	6 051
Third World Academy of Sciences (TWAS)	-	-	1 608 807	-	1 608 807	371 635	-	371 635	1 237 172
Sub-total	30 000	-	1 692 010	-	1 722 010	412 050	2 235	414 285	1 307 725
TOTAL	16 048 569	4 588 821	14 475 132	123 761	35 236 283	11 365 742	5 745 850	17 111 592	18 124 691

(signed) BERNARD L. BECHETOILLE
Director, Division of Budget and Finance

FUNDS ADMINISTERED ON BEHALF OF MEMBER STATES,
UNITED NATIONS AND OTHER INTERNATIONAL ORGANIZATIONS
ASSETS, LIABILITIES AND FUND BALANCES AS AT 31 DECEMBER 1985

	A s s e t s				L i a b i l i t i e s			Fund balances
	Cash in hand	Cash at banks (Schedule A)	Accounts receivable and sundry debit balances	Total	Reserve for unliquidated obligations	Accounts payable and sundry credit balances	Total	
1. <u>Funds - Member States</u>								
Australia	-	147 961	-	147 961	33 760	-	33 760	114 201
Austria	-	147 563	16 482	164 045	25 966	-	25 966	138 079
Belgium	-	12 036	43 883	55 919	11 622	-	11 622	44 297
Canada	-	(7 948)	110 141	102 193	8 897	-	8 897	93 296
Chile	-	10 000	-	10 000	-	-	-	10 000
Finland	-	37 348	37 741	75 089	2 672	-	2 672	72 417
France	-	184 482	-	184 482	-	-	-	184 482
Germany, Federal Republic of	6 522	1 410 619	64 887	1 482 028	452 791	250	453 041	1 028 987
Italy	23 684	6 426 439	3 209 481	9 659 604	1 988 172	33 489	2 021 661	7 637 943
Japan	-	348 167	103 944	452 111	165 407	8 024	173 431	278 680
Saudi Arabia	-	12 229	-	12 229	-	-	-	12 229
Sweden	-	399 350	818	400 168	173 344	-	173 344	226 824
Switzerland	-	-	-	-	-	-	-	-
Union of Soviet Socialist Republics	-	1 599 295	183 423	1 782 718	1 114 480	-	1 114 480	668 238
United Kingdom of Great Britain and Northern Ireland	-	555 038	65	555 103	122 701	-	122 701	432 402
United States of America	-	1 841 936	4 953 999	6 795 935	674 414	3 826	678 240	6 117 695
Sub-total	30 206	13 124 515	8 724 864	21 879 585	4 774 226	45 589	4 819 815	17 059 770
2. <u>Funds - UN and International Organizations</u>								
Nuclear Energy Agency of the Organization for Economic Co-operation and Development (NEA/OECD)	-	-	-	-	-	-	-	-
United Nations Development Programme (UNDP)	11 420	637 331	138 123	786 874	576 825	266 446	843 271	(56 397)
United Nations Financing System for Science and Technology for Development (UNFSSTD)	1 000	207 441	7 729	216 170	392 564	10 013	402 577	(186 407)
Sub-total	12 420	844 772	145 852	1 003 044	969 389	276 459	1 245 848	(242 804)
3. <u>Funds - Other</u>								
International Consultative Group on Food Irradiation (ICGFI)	-	56 799	12 000	68 799	2 235	2 062	4 297	64 502
Small and Medium Sized Power Reactor (SMPR) Study	-	6 051	-	6 051	-	-	-	6 051
Third World Academy of Sciences (TWAS)	-	1 132 099	105 073	1 237 172	-	-	-	1 237 172
Sub-total	-	1 194 949	117 073	1 312 022	2 235	2 062	4 297	1 307 725
TOTAL	42 626	15 164 236	8 987 789	24 194 651	5 745 850	324 110	6 069 960	18 124 691

(signed) BERNARD L. BECHETOILLE
Director, Division of Budget and Finance

STATEMENT IV.D

P A R T I V

SCHEDULES

SCHEDULE A.1

CURRENT ACCOUNTS AT BANKS

As at 31 December 1985

Local currency	Amount in local currency	UN operational exchange rate	US dollar equivalent
Albanian leks	89 385	7.00	12 769
Argentine austral	6 715	0.80	8 394
Australian dollars	29 027	1.45	20 019
Austrian schillings	12 990 210	17.70	733 910
Belgian francs	4 178 902	51.00	81 939
Brazilian cruzeiros	1 459 132 276	9 750.00	149 655
Bulgarian leva	79 724	1.00	79 724
Canadian dollars	67 083	1.38	48 611
Chinese rinminbi	601 773	3.19	188 643
Cuban pesos	323 322	0.9066	356 631
Czechoslovak korunas	5 515 292	11.50	479 590
Danish kroner	62 475	9.10	6 865
Democratic People's Republic of Korea won	265 967	2.39	111 283
Egyptian pounds	55 052	a/	66 618
Finnish markka	52 808	5.45	9 689
French francs	530 086	7.65	69 292
German Democratic Republic marks	701 358	2.50	280 543
Germany, Federal Republic of, marks	685 177	2.50	274 071
Greek drachmae	566 757	155.00	3 656
Hungarian forints	1 757 821	48.50	36 244
Icelandic kronur	1 480	41.57	36
Indian rupees	15 212	11.85	1 284
Iranian rials	1 147 385	86.35	13 288
Italian lire	461 426 855	1 715.00	269 054
Japan yen	4 853 325	200.00	24 267
Netherlands guilders	75 420	2.80	26 936
New Zealand dollars	34 249	1.74	19 683
Norwegian kroner	40 530	7.55	5 368
Pakistan rupees	2 624 033	16.12	162 781
Philippine pesos	602 711	18.11	33 281
Polish zlotys	54 594 277	146.60	372 403
Portuguese escudos	516 678	160.00	3 229
Romanian lei	2 604 891	11.50	226 512
Spanish pesetas	2 504 039	155.00	16 155
Sri Lanka rupees	275 817	27.44	10 052
Swedish kronar	108 635	7.65	14 201
Swiss francs	25 186	2.09	12 051
Thai baht	13 873	26.33	527
Tunisian dinars	161	0.775	208
Turkish liras	78 806 989	560.00	140 727
USSR roubles	4 681 151	0.772	6 063 667
United Kingdom pounds	49 198	0.674	72 994
United States dollars	1 068 732	1.00	1 068 732
Yugoslav dinars	37 178 439	299.00	124 343
TOTAL CURRENT ACCOUNTS AT BANKS			11 699 925

a/ EE 23 452 | 0.8216 = \$ 28 544
 EE 31 601 | 0.83 = \$ 38 074

DEPOSIT ACCOUNTS AT BANKS

As at 31 December 1985

Deposit	Interest rate p.a.	Maturity date	Amount in local currency	UN operational exchange rate	US dollar equivalent
American Express Company, Vienna	7 7/8 %	48 hours call	\$ 48 970	-	48 970
The Chase Manhattan Bank, Vienna	8 1/16 %	48 hours call	\$ 322 596	-	322 596
Scandinavian Bank, London	8 1/8 %	48 hours call	\$ 3 400 000	-	3 400 000
Istituto Bancario San Paolo di Torino, Turin	7 1/2 %	48 hours call	\$ 5 795 000	-	5 795 000
Bank of America, Vienna	6 1/2 %	48 hours call	AS 10 000 000	17.70	564 972
Bayrische Landesbank, Luxembourg	8 %	86-01-02	\$ 1 000 000	-	1 000 000
Erste Oesterreichische Sparkasse, Vienna	6 1/8 %	86-01-03	AS 5 000 000	17.70	282 486
Istituto Bancario San Paolo di Torino, Turin	8 1/8 %	86-01-03	\$ 2 000 000	-	2 000 000
Commerzbank, Frankfurt	8 1/8 %	86-01-03	\$ 1 000 000	-	1 000 000
Banque Commerciale pour l'Europe du Nord, Paris	7 7/8 %	86-01-03	\$ 1 000 000	-	1 000 000
Hungarian Bank International, London	8 3/16 %	86-01-13	\$ 800 000	-	800 000
Citibank, Vienna	5 1/4 %	86-01-15	AS 20 000 000	17.70	1 129 943
Scandinavian Bank, London	8 %	86-01-17	\$ 1 500 000	-	1 500 000
Creditanstalt-Bankverein, Vienna	8 %	86-01-17	\$ 700 000	-	700 000
Zentralsparkasse, Vienna	8 %	86-01-21	\$ 1 000 000	-	1 000 000
Compagnie Luxembourgeoise de la Dresdner Bank AG, Luxembourg	7 15/16 %	86-01-22	\$ 1 000 000	-	1 000 000
Scandinavian Bank, London	8 %	86-02-06	\$ 2 500 000	-	2 500 000
Erste Oesterreichische Sparkasse, Vienna	8 %	86-02-06	\$ 2 200 000	-	2 200 000
The Chase Manhattan Bank, Vienna	8 1/16 %	86-02-06	\$ 3 000 000	-	3 000 000
Bank of Credit and Commerce International, Luxembourg	8 1/8 %	86-02-13	\$ 1 500 000	-	1 500 000
Commerzbank, Frankfurt	8 1/16 %	86-02-13	\$ 1 500 000	-	1 500 000
Hungarian Bank International, London	8 1/8 %	86-02-13	\$ 1 800 000	-	1 800 000
Creditanstalt-Bankverein, Vienna	8 1/16 %	86-02-28	\$ 1 500 000	-	1 500 000
Banque Nationale de Paris, Paris	7 7/8 %	86-03-24	\$ 1 500 000	-	1 500 000
Bayerische Landesbank, Luxembourg	7 7/8 %	86-03-24	\$ 1 000 000	-	1 000 000
Sumitomo Bank, London	8 3/16 %	86-03-26	\$ 2 000 000	-	2 000 000
Mitsui Bank, Tokyo	8 3/16 %	85-03-26	\$ 6 107 670	-	6 107 670
Istituto Bancario San Paolo di Torino, Turin	8 1/8 %	86-04-01	\$ 1 000 000	-	1 000 000
Erste Oesterreichische Sparkasse, Vienna	8 1/4 %	86-04-02	\$ 1 000 000	-	1 000 000
Bayerische Landesbank, Luxembourg	8 1/4 %	86-04-02	\$ 1 000 000	-	1 000 000
American Express Co., Vienna	8 %	86-04-03	\$ 2 000 000	-	2 000 000
Scandinavian Bank, London	8 1/16 %	86-05-06	\$ 2 500 000	-	2 500 000
The Chase Manhattan Bank, Vienna	8 1/16 %	85-05-06	\$ 3 000 000	-	3 000 000
Citibank, Vienna	8 %	86-05-06	\$ 1 000 000	-	1 000 000
Banque Indosuez, Paris	8 %	86-05-06	\$ 1 500 000	-	1 500 000
Donaubank, Vienna	8 %	86-05-06	\$ 1 200 000	-	1 200 000
Banque Worms, Paris	8 1/16 %	86-05-13	\$ 3 000 000	-	3 000 000
Girozentrale, Vienna	8 1/16 %	86-05-30	\$ 1 300 000	-	1 300 000
Bank of America, Vienna	6 7/8 %	86-06-23	AS 30 000 000	17.70	1 694 915
Creditanstalt-Bankverein, Vienna	6 %	86-12-31	AS 4 744 346	17.70	268 042
TOTAL DEPOSIT ACCOUNTS AT BANKS					66 614 594

SCHEDULE A.3

CURRENT AND DEPOSIT ACCOUNTS BY FUND

As at 31 December 1985

Administrative Fund	39 987 633
Working Capital Fund	1 999 800
Technical Assistance and Co-operation Fund	15 645 981
International Centre for Theoretical Physics, Trieste	4 655 815
International Laboratory of Marine Radioactivity, Monaco	90 889
Programme Activities supported by the Government of Australia	147 961
Programme Activities supported by the Government of Austria	147 563
Programme Activities supported by the Government of Belgium	12 036
Programme Activities supported by the Government of Canada	(7 948)
Programme Activities supported by the Government of Chile	10 000
Programme Activities supported by the Government of Finland	37 348
Programme Activities supported by the Government of France	184 482
Programme Activities supported by the Government of the Federal Republic of Germany	1 410 619
Programme Activities supported by the Government of Italy	6 426 439
Programme Activities supported by the Government of Japan	348 167
Programme Activities supported by the Government of Saudi Arabia	12 229
Programme Activities supported by the Government of Sweden	399 350
Programme Activities supported by the Government of the Union of Soviet Socialist Republics	1 599 295
Programme Activities supported by the Government of the United Kingdom of Great Britain and Northern Ireland	555 038
Programme Activities supported by the Government of the United States of America	1 841 936
United Nations Development Programme (UNDP)	637 331
United Nations Environment Programme (UNEP)	(21 290)
United Nations Financing System for Science and Technology for Development (UNFSSTD)	207 441
Small and Medium-Sized Power Reactor (SMPR) Study	6 051
International Consultative Group on Food Irradiation	56 799
Third World Academy of Sciences	1 132 099
Health Insurance Premium Reserve	268 042
Other funds and special accounts	523 413
Total Current and Deposit Accounts by Fund	<u>78 314 519</u>

CONTRIBUTIONS TO THE REGULAR BUDGET

Status as at 31 December 1985

Member State	1985					Prior years Outstanding	Total outstanding
	Assessed	Credits	Receipts	Total paid	Outstanding		
Afghanistan	6 260	-	-	-	6 260	21 863	28 123
Albania	6 260	922	5 338	6 260	-	-	-
Algeria	74 328	10 084	64 244	74 328	-	-	-
Argentina	414 960	-	-	-	414 960	360 786	775 746
Australia	1 401 782	230 244	1 171 538	1 401 782	-	-	-
Austria	669 239	89 653	579 586	669 239	-	-	-
Bangladesh	19 951	6 560	13 391	19 951	-	-	-
Belgium	1 148 557	120 260	995 542	1 115 802	32 755	-	32 755
Bolivia	6 260	-	-	-	6 260	15 419	21 679
Brazil	781 823	-	-	-	781 823	319 771	1 101 594
Bulgaria	104 261	13 677	90 584	104 261	-	-	-
Burma	6 535	721	965	1 686	4 849	-	4 849
Byelorussian Soviet Socialist Republic	325 576	88 805	236 771	325 576	-	-	-
Cameroon	6 260	690	3 321	4 011	2 249	-	2 249
Canada	2 758 345	413 277	2 345 068	2 758 345	-	-	-
Chile	43 692	6 435	37 257	43 692	-	-	-
China	667 836	200	667 636	667 836	-	-	-
Colombia	66 404	10 154	56 250	66 404	-	-	-
Costa Rica	11 767	4 597	7 170	11 767	-	-	-
Côte d'Ivoire	17 273	-	17 273	17 273	-	-	-
Cuba	53 332	8 978	44 354	53 332	-	-	-
Cyprus	6 260	922	5 338	6 260	-	-	-
Czechoslovakia	678 283	104 562	573 721	678 283	-	-	-
Democratic Kampuchea	6 260	-	-	-	6 260	73 182	79 442
Democratic People's Republic of Korea	29 934	4 398	25 536	29 934	-	-	-
Denmark	669 239	93 380	575 859	669 239	-	-	-
Dominican Republic	17 273	-	-	-	17 273	175 183	192 456
Ecuador	11 767	-	-	-	11 767	2 885	14 652
Egypt	42 663	6 275	36 388	42 663	-	-	-
El Salvador	6 260	-	-	-	6 260	8 936	15 196
Ethiopia	6 260	806	5 454	6 260	-	-	-
Finland	425 055	61 078	363 977	425 055	-	-	-
France	5 824 177	788 041	5 036 136	5 824 177	-	-	-
Gabon	18 088	11 797	6 291	18 088	-	-	-
German Democratic Republic	1 238 992	175 579	1 063 413	1 238 992	-	-	-
Germany, Federal Republic of	7 641 971	1 045 618	6 596 353	7 641 971	-	-	-
Ghana	12 386	4 594	-	4 594	7 792	-	7 792
Greece	226 073	30 129	195 944	226 073	-	-	-
Guatemala	12 042	-	-	-	12 042	6 510	18 552
Haiti	6 260	-	-	-	6 260	126 088	132 348
Holy See	9 044	1 242	7 802	9 044	-	-	-
Hungary	155 358	31 023	124 335	155 358	-	-	-
Iceland	27 132	3 727	23 405	27 132	-	-	-
India	240 790	55 712	185 078	240 790	-	-	-
Indonesia	78 447	13 944	64 503	78 447	-	-	-
Iran, Islamic Republic of	331 594	41 784	60 700	102 484	229 110	-	229 110
Iraq	67 792	9 924	57 868	67 792	-	-	-
Ireland	162 786	19 878	142 908	162 786	-	-	-
Israel	208 006	31 061	176 945	208 006	-	-	-
Italy	3 346 189	434 599	2 911 590	3 346 189	-	-	-
Jamaica	11 956	11 291	665	11 956	-	-	-
Japan	9 233 670	1 206 288	8 027 382	9 233 670	-	-	-
Jordan	6 260	922	5 338	6 260	-	-	-
Kenya	6 260	6 260	-	6 260	-	-	-
Korea, Republic of	102 888	12 659	90 229	102 888	-	-	-

SCHEDULE B.1 (continued)

Member State	1985					Prior years Outstanding	Total outstanding
	Assessed	Credits	Receipts	Total paid	Outstanding		
Kuwait	226 094	44 401	-	44 401	181 693	-	181 693
Lebanon	12 042	1 925	2 575	4 500	7 542	-	7 542
Liberia	6 260	-	-	-	6 260	396	6 656
Libyan Arab Jamahiriya	235 137	-	-	-	235 137	123 125	358 262
Liechtenstein	9 044	1 242	7 802	9 044	-	-	-
Luxembourg	54 263	6 212	48 051	54 263	-	-	-
Madagascar	6 260	3 021	-	3 021	3 239	-	3 239
Malaysia	51 959	7 616	44 343	51 959	-	-	-
Mali	6 260	-	-	-	6 260	102 974	109 234
Mauritius	6 260	-	6 260	6 260	-	-	-
Mexico	509 597	66 919	442 678	509 597	-	-	-
Monaco	9 044	1 242	7 802	9 044	-	-	-
Mongolia	6 260	922	5 338	6 260	-	-	-
Morocco	29 591	3 248	3 511	6 759	22 832	-	22 832
Namibia	-	-	-	-	-	-	-
Netherlands	1 591 700	205 397	1 386 303	1 591 700	-	-	-
New Zealand	235 137	33 545	201 592	235 137	-	-	-
Nicaragua	6 260	-	-	-	6 260	23 625	29 885
Niger	6 260	-	-	-	6 260	10 592	16 852
Nigeria	108 052	-	-	-	108 052	145 252	253 304
Norway	452 186	63 562	388 624	452 186	-	-	-
Pakistan	38 186	6 435	31 751	38 186	-	-	-
Panama	11 767	1 291	4 111	5 402	6 365	-	6 365
Paraguay	6 260	-	6 260	6 260	-	-	-
Peru	40 946	-	-	-	40 946	93 351	134 297
Philippines	56 079	-	-	-	56 079	13 556	69 635
Poland	501 578	-	501 578	501 578	-	-	-
Portugal	104 605	-	104 605	104 605	-	-	-
Qatar	27 132	6 660	-	6 660	20 472	-	20 472
Romania	115 260	-	-	-	115 260	326 895	442 155
Saudi Arabia	768 719	73 502	695 217	768 719	-	-	-
Senegal	6 260	-	6 260	6 260	-	-	-
Sierra Leone	6 260	-	-	-	6 260	51 333	57 593
Singapore	50 930	6 651	44 279	50 930	-	-	-
South Africa	238 101	-	-	-	238 101	385 946	624 047
Spain	1 727 357	214 094	1 513 263	1 727 357	-	-	-
Sri Lanka	6 535	3 093	-	3 093	3 442	-	3 442
Sudan	6 449	-	6 449	6 449	-	-	-
Sweden	1 175 689	165 639	1 010 050	1 175 689	-	-	-
Switzerland	985 768	131 895	853 873	985 768	-	-	-
Syrian Arab Republic	17 273	6 426	10 847	17 273	-	-	-
Thailand	47 825	8 635	39 190	47 825	-	-	-
Tunisia	17 273	4 424	8 742	13 166	4 107	-	4 107
Turkey	186 499	38 291	-	38 291	148 208	-	148 208
Uganda	6 260	-	-	-	6 260	50 142	56 402
Ukrainian Soviet Socialist Republic	1 175 689	328 980	846 709	1 175 689	-	-	-
Union of Soviet Socialist Republics	9 432 635	2 493 387	6 939 248	9 432 635	-	-	-
United Arab Emirates	144 699	12 424	132 275	144 699	-	-	-
United Kingdom of Great Britain and Northern Ireland	4 178 215	561 523	3 616 692	4 178 215	-	-	-
United Republic of Tanzania	6 260	-	-	-	6 260	4 669	10 929
United States of America	22 609 380	1 277 249	21 332 131	22 609 380	-	-	-
Uruguay	24 084	2 647	3 540	6 187	17 897	-	17 897
Venezuela	308 667	-	308 667	308 667	-	-	-
Viet Nam	13 072	2 735	10 337	13 072	-	-	-
Yugoslavia	259 797	36 673	223 124	259 797	-	-	-
Zaire	6 449	1 313	4 597	5 910	539	-	539
Zambia	6 260	-	-	-	6 260	3 379	9 639
TOTAL	87 340 000	11 035 969	73 498 120	84 534 089	2 805 911	2 445 858	5 251 769

STATUS OF VOLUNTARY CONTRIBUTIONS TO THE TECHNICAL ASSISTANCE AND CO-OPERATION FUND
AS AT 31 DECEMBER 1985

Member State	1985					Prior years outstanding	Total outstanding
	Base rate %	Share of \$26.0 million target for voluntary contributions for 1985 using base rate a/	Pledged	Paid	Outstanding		
Afghanistan	0.01	2 600	-	-	-	-	-
Albania	0.01	2 600	2 600	-	2 600	1 900	4 500
Algeria	0.13	33 800	-	-	-	-	-
Argentina	0.70	182 000	120 000	-	120 000	309 850	429 850
Australia	1.55	403 000	402 977	402 977	-	-	-
Austria	0.74	192 400	192 400	192 400	-	-	-
Bangladesh	0.03	7 800	7 800	-	7 800	-	7 800
Belgium	1.27	330 200	78 431	78 431	-	-	-
Bolivia	0.01	2 600	-	-	-	-	-
Brazil	1.37	356 200	243 200	-	243 200	-	243 200
Bulgaria	0.18	46 800	46 800	46 800	-	-	-
Burma	0.01	2 600	-	-	-	2 100	2 100
Byelorussian Soviet Socialist Republic	0.36	93 600	94 221	94 221	-	-	-
Cameroon	0.01	2 600	-	-	-	-	-
Canada	3.05	793 000	793 000	793 000	-	-	-
Chile	0.07	18 200	18 200	18 200	-	-	-
China	0.87	226 200	228 302	228 302	-	-	-
Colombia	0.11	28 600	-	-	-	6 958	6 958
Costa Rica	0.02	5 200	-	-	-	-	-
Côte d'Ivoire	0.03	7 800	-	-	-	-	-
Cuba	0.09	23 400	23 400	23 400	-	-	-
Cyprus	0.01	2 600	2 600	2 600	-	-	-
Czechoslovakia	0.75	195 000	195 000	195 000	-	-	-
Democratic Kampuchea	0.01	2 600	-	-	-	-	-
Democratic People's Republic of Korea	0.05	13 000	13 000	13 000	-	-	-
Denmark	0.74	192 400	192 400	192 400	-	-	-
Dominican Republic	0.03	7 800	-	-	-	-	-
Ecuador	0.02	5 200	5 200	5 200	-	-	-
Egypt	0.07	18 200	18 200	18 200	-	-	-
El Salvador	0.01	2 600	-	-	-	-	-
Ethiopia	0.01	2 600	-	-	-	-	-
Finland	0.47	122 200	122 200	122 200	-	-	-
France	6.44	1 674 400	1 674 400	1 674 400	-	-	-
Gabon	0.02	5 200	-	-	-	-	-
German Democratic Republic	1.37	356 200	356 200	356 200	-	-	-
Germany, Federal Republic of	8.45	2 197 000	2 197 000	2 197 000	-	-	-
Ghana	0.02	5 200	-	-	-	-	-
Greece	0.39	101 400	101 400	101 400	-	-	-
Guatemala	0.02	5 200	5 000	-	5 000	4 800	9 800
Haiti	0.01	2 600	-	-	-	800	800
Holy See	0.01	2 600	-	-	-	-	-
Hungary	0.23	59 800	56 785	56 785	-	-	-
Iceland	0.03	7 800	7 800	7 800	-	-	-
India	0.36	93 600	93 600	93 600	-	-	-
Indonesia	0.13	33 800	33 800	-	33 800	-	33 800
Iran, Islamic Republic of	0.57	148 200	-	-	-	-	-
Iraq	0.12	31 200	31 200	-	31 200	-	31 200
Ireland	0.18	46 800	20 000	20 000	-	-	-
Israel	0.23	59 800	-	-	-	-	-
Italy	3.70	962 000	466 472	-	466 472	-	466 472
Jamaica	0.02	5 200	-	-	-	-	-
Japan	10.21	2 654 600	2 654 600	2 654 600	-	-	-
Jordan	0.01	2 600	2 600	2 600	-	-	-
Kenya	0.01	2 600	-	-	-	-	-
Korea, Republic of	0.18	46 800	46 800	46 800	-	-	-

SCHEDULE B.2 (continued)

Member State	1985				Prior years outstanding	Total outstanding
	Base rate %	Share of \$26.0 million target for voluntary contributions for 1985 using base rate ^{a/}	Pledged	Paid	Outstanding	
Kuwait	0.25	65 000	-	-	-	-
Lebanon	0.02	5 200	-	-	-	-
Liberia	0.01	2 600	-	-	-	-
Libyan Arab Jamahiriya	0.26	67 600	-	-	-	-
Liechtenstein	0.01	2 600	2 600	2 600	-	-
Luxembourg	0.06	15 600	-	-	-	-
Madagascar	0.01	2 600	1 068	1 068	-	-
Malaysia	0.09	23 400	23 400	23 400	-	-
Mali	0.01	2 600	-	-	-	-
Mauritius	0.01	2 600	-	-	-	-
Mexico	0.87	226 200	107 113	107 113	-	-
Monaco	0.01	2 600	-	-	-	-
Mongolia	0.01	2 600	2 600	2 600	-	-
Morocco	0.05	13 000	13 000	-	13 000	13 000
Namibia	-	-	-	-	-	-
Netherlands	1.76	457 600	457 600	457 600	-	-
New Zealand	0.26	67 600	-	-	-	-
Nicaragua	0.01	2 600	-	-	-	-
Niger	0.01	2 600	-	-	2 900	2 900
Nigeria	0.19	49 400	49 400	-	42 750	92 150
Norway	0.50	130 000	130 000	130 000	-	-
Pakistan	0.06	15 600	15 600	15 600	-	-
Panama	0.02	5 200	5 200	-	5 200	9 700
Paraguay	0.01	2 600	-	-	-	-
Peru	0.07	18 200	-	-	16 320	16 320
Philippines	0.09	23 400	7 928	7 928	-	-
Poland	0.71	184 600	191 121	191 121	-	-
Portugal	0.18	46 800	46 800	46 800	-	-
Qatar	0.03	7 800	-	-	-	-
Romania	0.19	49 400	-	-	25 623	25 623
Saudi Arabia	0.85	221 000	221 000	221 000	-	-
Senegal	0.01	2 600	-	-	-	-
Sierra Leone	0.01	2 600	-	-	-	-
Singapore	0.09	23 400	1 800	1 800	-	-
South Africa	0.40	104 000	-	-	-	-
Spain	1.91	496 600	30 000	30 000	-	-
Sri Lanka	0.01	2 600	2 600	-	2 600	2 600
Sudan	0.01	2 600	-	-	7 350	7 350
Sweden	1.30	338 000	338 000	338 000	-	-
Switzerland	1.09	283 400	283 400	283 400	-	-
Syrian Arab Republic	0.03	7 800	-	-	-	-
Thailand	0.08	20 800	20 800	20 800	-	-
Tunisia	0.03	7 800	-	-	-	-
Turkey	0.32	83 200	83 200	9 749	73 451	73 451
Uganda	0.01	2 600	-	-	536	536
Ukrainian Soviet Socialist Republic	1.30	338 000	322 581	322 581	-	-
Union of Soviet Socialist Republics	10.43	2 711 800	2 445 652	2 445 652	-	-
United Arab Emirates	0.16	41 600	41 600	41 600	-	-
United Kingdom of Great Britain and Northern Ireland	4.62	1 201 200	1 201 200	1 201 200	-	-
United Republic of Tanzania	0.01	2 600	2 600	-	2 600	2 600
United States of America	25.00	6 500 000	6 500 000	-	6 500 000	6 500 000
Uruguay	0.04	10 400	-	-	-	-
Venezuela	0.54	140 400	40 000	40 000	-	-
Viet Nam	0.02	5 200	-	-	-	-
Yugoslavia	0.45	117 000	117 000	117 000	-	-
Zaire	0.01	2 600	-	-	-	-
Zambia	0.01	2 600	2 600	-	4 002	6 602
TOTAL	100.00	26 000 000	23 255 051	15 696 128	7 558 923	7 989 312

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

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND
AS AT 31 DECEMBER 1985

Member State	Assessed	Paid	Outstanding
Afghanistan	200	200	-
Albania	200	200	-
Algeria	2 600	2 600	-
Argentina	14 000	14 000	-
Australia	31 000	31 000	-
Austria	14 800	14 800	-
Bangladesh	600	600	-
Belgium	25 400	25 400	-
Bolivia	200	200	-
Brazil	27 400	27 400	-
Bulgaria	3 600	3 600	-
Burma	200	200	-
Byelorussian Soviet Socialist Republic	7 200	7 200	-
Cameroon	200	200	-
Canada	61 000	61 000	-
Chile	1 400	1 400	-
China	17 400	17 400	-
Colombia	2 200	2 200	-
Costa Rica	400	400	-
Côte d'Ivoire	600	600	-
Cuba	1 800	1 800	-
Cyprus	200	200	-
Czechoslovakia	15 000	15 000	-
Democratic Kampuchea	200	200	-
Democratic People's Republic of Korea	1 000	1 000	-
Denmark	14 800	14 800	-
Dominican Republic	600	400	200
Ecuador	400	400	-
Egypt	1 400	1 400	-
El Salvador	200	200	-
Ethiopia	200	200	-
Finland	9 400	9 400	-
France	128 800	128 800	-
Gabon	400	400	-
German Democratic Republic	27 400	27 400	-
Germany, Federal Republic of	169 000	169 000	-
Ghana	400	400	-
Greece	7 800	7 800	-
Guatemala	400	400	-
Haiti	200	200	-
Holy See	200	200	-
Hungary	4 600	4 600	-
Iceland	600	600	-
India	7 200	7 200	-
Indonesia	2 600	2 600	-
Iran, Islamic Republic of	11 400	11 400	-
Iraq	2 400	2 400	-
Ireland	3 600	3 600	-
Israel	4 600	4 600	-
Italy	74 000	74 000	-
Jamaica	400	400	-
Japan	204 200	204 200	-
Jordan	200	200	-
Kenya	200	200	-
Korea, Republic of	3 600	3 600	-

SCHEDULE B.3 (continued)

Member State	Assessed	Paid	Outstanding
Kuwait	5 000	5 000	-
Lebanon	400	400	-
Liberia	200	200	-
Libyan Arab Jamahiriya	5 200	5 200	-
Liechtenstein	200	200	-
Luxembourg	1 200	1 200	-
Madagascar	200	200	-
Malaysia	1 800	1 800	-
Mali	200	200	-
Mauritius	200	200	-
Mexico	17 400	17 400	-
Monaco	200	200	-
Mongolia	200	200	-
Morocco	1 000	1 000	-
Namibia	-	-	-
Netherlands	35 200	35 200	-
New Zealand	5 200	5 200	-
Nicaragua	200	200	-
Niger	200	200	-
Nigeria	3 800	3 800	-
Norway	10 000	10 000	-
Pakistan	1 200	1 200	-
Panama	400	400	-
Paraguay	200	200	-
Peru	1 400	1 400	-
Philippines	1 800	1 800	-
Poland	14 200	14 200	-
Portugal	3 600	3 600	-
Qatar	600	600	-
Romania	3 800	3 800	-
Saudi Arabia	17 000	17 000	-
Senegal	200	200	-
Sierra Leone	200	200	-
Singapore	1 800	1 800	-
South Africa	8 000	8 000	-
Spain	38 200	38 200	-
Sri Lanka	200	200	-
Sudan	200	200	-
Sweden	26 000	26 000	-
Switzerland	21 800	21 800	-
Syrian Arab Republic	600	600	-
Thailand	1 600	1 600	-
Tunisia	600	600	-
Turkey	6 400	6 400	-
Uganda	200	200	-
Ukrainian Soviet Socialist Republic	26 000	26 000	-
Union of Soviet Socialist Republics	208 600	208 600	-
United Arab Emirates	3 200	3 200	-
United Kingdom of Great Britain and Northern Ireland	92 400	92 400	-
United Republic of Tanzania	200	200	-
United States of America	500 000	500 000	-
Uruguay	800	800	-
Venezuela	10 800	10 800	-
Viet Nam	400	400	-
Yugoslavia	9 000	9 000	-
Zaire	200	200	-
Zambia	200	200	-
TOTAL	2 000 000	1 999 800	200

SHARES OF MEMBER STATES IN THE 1984 CASH SURPLUS

Member State	1984 Scale of assessment %	Allocation amount \$
Afghanistan	0.00720	1 288
Albania	0.00720	1 288
Algeria	0.08571	15 336
Argentina	0.48445	86 682
Australia	1.62330	290 453
Austria	0.77546	138 751
Bangladesh	0.02293	4 103
Belgium	1.32346	236 804
Bolivia	0.00720	1 288
Brazil	0.91427	163 588
Bulgaria	0.12019	21 505
Burma	0.00751	1 344
Byelorussian Soviet Socialist Republic	0.37222	66 601
Cameroon	0.00720	1 288
Canada	3.19490	571 656
Chile	0.05028	8 997
China	0.77187	138 109
Colombia	0.07648	13 685
Costa Rica	0.01356	2 426
Côte d'Ivoire	0.01992	3 564
Cuba	0.06145	10 995
Cyprus	0.00720	1 288
Czechoslovakia	0.78580	140 601
Democratic Kampuchea	0.00720	1 288
Democratic People's Republic of Korea	0.03448	6 170
Denmark	0.77546	138 751
Dominican Republic	0.01992	3 564
Ecuador	0.01356	2 426
Egypt	0.04912	8 789
El Salvador	0.00720	1 288
Ethiopia	0.00720	1 288
Finland	0.49630	88 802
France	6.74135	1 206 213
Gabon	0.02068	3 700
German Democratic Republic	1.43719	257 153
Germany, Federal Republic of	8.84026	1 581 766
Ghana	0.01426	2 552
Greece	0.26696	47 767
Guatemala	0.01387	2 482
Haiti	0.00720	1 288
Holy See	0.01034	1 850
Hungary	0.17850	31 939
Iceland	0.03102	5 550
India	0.27672	49 513
Indonesia	0.09035	16 166
Iran, Islamic Republic of	0.38856	69 524
Iraq	0.07819	13 990
Ireland	0.18611	33 300
Israel	0.23781	42 551
Italy	3.87731	693 758
Jamaica	0.01377	2 464
Japan	10.68070	1 911 071
Jordan	0.00720	1 288
Kenya	0.00720	1 288
Korea, Republic of	0.11864	21 228

SCHEDULE C.1 (continued)

Member State	1984 Scale of assessment %	Allocation amount \$
Kuwait	0.25849	46 251
Lebanon	0.01387	2 482
Liberia	0.00720	1 288
Libyan Arab Jamahiriya	0.26883	48 101
Liechtenstein	0.01034	1 850
Luxembourg	0.06204	11 101
Madagascar	0.00720	1 288
Malaysia	0.05990	10 718
Mali	0.00720	1 288
Mauritius	0.00720	1 288
Mexico	0.59364	106 219
Monaco	0.01034	1 850
Mongolia	0.00720	1 288
Morocco	0.03410	6 102
Namibia	-	-
Netherlands	1.84043	329 304
New Zealand	0.26883	48 101
Nicaragua	0.00720	1 288
Niger	0.00720	1 288
Nigeria	0.12461	22 296
Norway	0.52731	94 350
Pakistan	0.04393	7 860
Panama	0.01356	2 426
Paraguay	0.00720	1 288
Peru	0.04719	8 444
Philippines	0.06454	11 548
Poland	0.58216	104 165
Portugal	0.12058	21 575
Qatar	0.03102	5 550
Romania	0.13273	23 749
Saudi Arabia	0.88920	159 102
Senegal	0.00720	1 288
Sierra Leone	0.00720	1 288
Singapore	0.05874	10 510
South Africa	0.28066	50 218
Spain	1.99553	357 055
Sri Lanka	0.00751	1 344
Sudan	0.00742	1 328
Sweden	1.36481	244 202
Switzerland	1.13734	203 502
Syrian Arab Republic	0.01992	3 564
Thailand	0.05509	9 857
Tunisia	0.01992	3 564
Turkey	0.21496	38 462
Uganda	0.00720	1 288
Ukrainian Soviet Socialist Republic	1.36481	244 202
Union of Soviet Socialist Republics	10.90816	1 951 770
United Arab Emirates	0.16543	29 600
United Kingdom of Great Britain and Northern Ireland	4.83888	865 809
United Republic of Tanzania	0.00720	1 288
United States of America	25.84873	4 625 049
Uruguay	0.02774	4 964
Venezuela	0.36228	64 822
Viet Nam	0.01503	2 689
Yugoslavia	0.30586	54 727
Zaire	0.00742	1 328
Zambia	0.00720	1 288
TOTAL	100.77187	18 030 861

ADMINISTRATIVE FUND

Liquidation in 1985 of prior years' obligations, by appropriation section

Appropriation Section	Carry forward from 1984	Disbursements	Savings on liquidation	Carry forward to 1986
1. Technical assistance and co-operation	85 180	85 180	-	-
2. Nuclear energy and safety	1 233 646	1 016 756	74 877	142 013
3. Research and isotopes	2 422 677	1 657 009	290 880	474 788
4. Operational facilities	234 790	216 776	9 829	8 185
5. Safeguards	2 842 479	2 308 929	533 550	-
6. Policy-making organs	4 951	4 951	-	-
7. Executive management and administration	1 244 300	1 138 242	106 058	-
8. General services	1 828 934	1 265 513	563 421	-
9. Cost of work for others	-	-	-	-
	9 896 957	7 693 356	1 578 615	624 986

SCHEDULE D.1

TECHNICAL ASSISTANCE AND CO-OPERATION
 ASSESSED PROGRAMME COSTS (INCLUDING TRUST FUNDS)
 STATUS AS AT 31 DECEMBER 1985

Member State	1984			Prior Years outstanding		Total outstanding
	Assessed	Paid	Outstanding	1983	1971-1982	
Albania	8 472	-	8 472	11 124	25 862	45 458
Algeria	14 021	-	14 021	9 929	-	23 950
Bolivia	12 855	-	12 855	14 007	65 405	92 267
Brazil	48 620	48 620	-	-	-	-
Bulgaria	37 789	37 789	-	-	-	-
Burma	12 231	-	12 231	14 935	8 151	35 317
Cameroon	1 529	1 529	-	-	-	-
Chile	14 654	13 956	698	-	-	698
China	4 709	-	4 709	-	-	4 709
Colombia	16 664	-	16 664	-	-	16 664
Costa Rica	5 078	-	5 078	3 776	23 249	32 103
Côte d'Ivoire	11 367	11 367	-	-	-	-
Cuba	52 447	52 447	-	-	-	-
Cyprus	7 486	3 066	4 420	-	-	4 420
Czechoslovakia	1 141	1 141	-	-	-	-
Democratic People's Republic of Korea	8 946	8 946	-	-	-	-
Dominican Republic	10 669	-	10 669	14 704	2 168	27 541
Ecuador	45 674	-	45 674	23 514	-	69 188
Egypt	128 037	-	128 037	73 719	-	201 756
El Salvador	2 541	-	2 541	2 927	7 831	13 299
Gabon	4 861	4 861	-	-	-	-
Ghana	15 335	-	15 335	15 722	57 410	88 467
Greece	15 378	-	15 378	4 144	-	19 522
Guatemala	18 671	-	18 671	7 343	-	26 014
Hong Kong (through the United Kingdom of Great Britain and Northern Ireland)	122	-	122	-	-	122
Hungary	18 936	18 936	-	-	-	-
Iceland	18 133	-	18 133	1 267	3 049	22 449
Indonesia	36 256	-	36 256	832	-	37 088
Iran, Islamic Republic of	7 056	-	7 056	-	-	7 056
Iraq	4 943	-	4 943	7 093	-	12 036
Israel	-	-	-	-	15 195	15 195
Jamaica	8 364	-	8 364	7 426	2 331	18 121
Jordan	5 214	-	5 214	3 103	30 425	38 742
Kenya	16 936	-	16 936	15 901	53 731	86 568
Korea, Republic of	38 632	38 632	-	-	-	-
Lebanon	4 663	-	4 663	5 314	54	10 031
Liberia	-	-	-	-	3 035	3 035
Libyan Arab Jamahiriya	12 496	-	12 496	8 852	9 761	31 109
Madagascar	15 295	-	15 295	10 742	35 436	61 473
Malaysia	35 545	35 545	-	-	-	-
Mauritius	3 606	-	3 606	752	655	5 013
Mexico	40 374	16 753	23 621	-	-	23 621
Mongolia	3 846	-	3 846	16 089	-	19 935
Morocco	12 099	-	12 099	14 896	15 588	42 583
Nigeria	14 735	-	14 735	11 500	45 022	71 257
Pakistan	34 681	34 681	-	-	-	-
Panama	19 426	-	19 426	3 002	-	22 428
Paraguay	13 956	-	13 956	20 751	15 417	50 124
Peru	91 862	-	91 862	38 932	50 011	180 805
Philippines	40 430	-	40 430	46 068	-	86 498
Poland	31 995	31 995	-	-	-	-
Portugal	15 251	15 251	-	-	-	-
Romania	20 051	14 561	5 490	-	-	5 490
Singapore	21 959	379	21 580	-	-	21 580
Spain	2 503	2 503	-	-	-	-
Sri Lanka	32 093	-	32 093	31 834	39 915	103 842
Syrian Arab Republic	8 660	-	8 660	10 456	-	19 116
Thailand	45 516	45 516	-	-	-	-
Tunisia	10 675	-	10 675	8 201	56 905	75 781
Turkey	26 101	-	26 101	-	-	26 101
United Arab Emirates	261	261	-	-	-	-
Uruguay	28 992	-	28 992	19 660	-	48 652
Venezuela	20 342	20 342	-	-	-	-
Viet Nam	19 060	-	19 060	72 095	838	91 993
Yugoslavia	23 832	-	23 832	33 559	21 749	79 140
Zaire	15 414	-	15 414	13 658	45 137	74 209
TOTAL	1 319 486	459 077	860 409	597 827	634 330	2 092 566

T E C H N I C A L A S S I S T A N C E A N D C O - O P E R A T I O N F U N D

SUMMARY OF OBLIGATIONS AND DISBURSEMENTS DURING 1985 AND UNLIQUIDATED OBLIGATIONS
AS AT 31 DECEMBER 1985

Recipients	Unliquidated obligations brought forward from 1984			Net new obligations in 1985			Net disbursements in 1985			Unliquidated obligations as at 31 December 1985		
	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	-	-	-	-	14 644	14 644	-	13 986	13 986	-	658	658
Albania	4 062	276 117	280 179	12 800	172 029	184 829	11 183	329 647	340 830	5 679	118 499	124 178
Algeria	2 411	96 692	99 103	21 029	304 647	325 676	11 002	212 709	223 711	12 438	188 630	201 068
Argentina	-	-	-	8 840	-	8 840	4 777	-	4 777	4 063	-	4 063
Bangladesh	99 075	1 352 156	1 451 231	70 173	415 156	485 329	106 542	885 223	991 765	62 706	882 089	944 795
Bolivia	26 112	40 704	66 816	5 008	242 294	247 302	27 179	166 808	193 987	3 941	116 190	120 131
Brazil	12 670	345 430	358 100	153 765	684 485	838 250	133 364	438 422	571 786	33 071	591 493	624 564
Bulgaria	113 758	704 485	818 243	162 002	842 740	1 004 742	173 426	278 692	452 118	102 334	1 268 533	1 370 867
Burma	-	139 026	139 026	-	85 113	85 113	-	191 799	191 799	-	32 340	32 340
Cameroon	-	16 267	16 267	-	5 924	5 924	-	22 191	22 191	-	-	-
Chile	18 851	42 383	61 234	14 833	230 880	245 713	13 844	210 037	223 881	19 840	63 226	83 066
China	18 973	-	18 973	27 050	95 066	122 116	40 432	68 000	108 432	5 591	27 066	32 657
Colombia	22 060	58 415	80 475	40 979	391 087	432 066	46 427	217 669	264 096	16 612	231 833	248 445
Costa Rica	2 623	75 959	78 582	25 931	109 826	135 757	17 081	112 748	129 829	11 473	73 037	84 510
Côte d'Ivoire	68	89 954	90 022	4 618	79 500	84 118	3 355	116 336	119 691	1 331	53 118	54 449
Cuba	13 660	90 494	104 154	10 390	163 827	174 217	16 943	91 920	108 863	7 107	162 401	169 508
Cyprus	1 440	37 958	39 398	10 184	100 890	111 074	11 143	126 508	137 651	481	12 340	12 821
Czechoslovakia	10 296	-	10 296	(1 667)	-	(1 667)	8 595	-	8 595	34	-	34
Democratic People's Rep. of Korea	1 553	75 733	77 286	21 159	2 063 614	2 084 773	22 024	259 366	281 390	688	1 879 981	1 880 669
Dominican Republic	3 255	152 248	155 503	42 467	43 423	85 890	12 831	168 221	181 052	32 891	27 450	60 341
Ecuador	18 433	235 673	254 106	8 878	196 673	205 551	20 106	152 716	172 822	7 205	279 630	286 835
Egypt	86 758	916 382	1 003 140	163 210	632 157	795 367	142 911	336 139	479 050	107 057	1 212 400	1 319 457
El Salvador	-	3 818	3 818	2 531	28 234	30 765	-	24 499	24 499	2 531	7 553	10 084
Ethiopia	48 705	46 611	95 316	17 173	180 123	197 296	50 144	147 053	197 197	15 734	79 681	95 415
Gabon	-	7 641	7 641	-	9 453	9 453	-	(4 923)	(4 923)	-	22 017	22 017
Ghana	79 697	21 220	100 917	26 696	262 147	288 843	83 907	109 655	193 562	22 486	173 712	196 198
Greece	15 360	13 078	28 438	59 685	78 480	138 165	45 761	20 767	66 528	29 284	70 791	100 075
Guatemala	12 433	126 547	138 980	31 489	121 866	153 355	34 025	172 584	206 609	9 897	75 829	85 726
Honduras	-	-	-	629	-	629	-	-	-	629	-	629
Hong Kong (through the United Kingdom of Great Britain and Northern Ireland)	-	1 700	1 700	-	850	850	-	-	-	-	2 550	2 550

Recipients	Unliquidated obligations brought forward from 1984			Net new obligations in 1985			Net disbursements in 1985			Unliquidated obligations as at 31 December 1985		
	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
Hungary	86 884	143 551	230 435	111 188	681 804	792 992	121 077	238 846	359 923	76 995	586 509	663 504
Iceland	3 840	303	4 143	(4 396)	85 660	81 264	(556)	33 653	33 097	-	52 310	52 310
Indonesia	35 708	158 079	193 787	61 632	314 628	376 260	72 214	343 445	415 659	25 126	129 262	154 388
Iran, Islamic Republic of	71 442	81 823	153 265	53 783	34 361	88 144	86 963	83 400	170 363	38 262	32 784	71 046
Iraq	-	22 258	22 258	-	164 763	164 763	-	41 285	41 285	-	145 736	145 736
Jamaica	-	32 504	32 504	15 475	93 605	109 080	9 866	110 943	120 809	5 609	15 166	20 775
Jordan	1 626	16 253	17 879	622	130 416	131 038	1 027	103 414	104 441	1 221	43 255	44 476
Kenya	40 719	58 837	99 556	26 047	113 265	139 312	59 493	136 593	196 086	7 273	35 509	42 782
Korea, Republic of	99 395	102 160	201 555	130 052	390 072	520 124	147 838	309 328	457 166	81 609	182 904	264 513
Lebanon	-	785	785	21 500	35 419	56 919	10 080	754	10 834	11 420	35 450	46 870
Liberia	-	-	-	-	2 143	2 143	-	2 143	2 143	-	-	-
Libyan Arab Jamahiriya	70 728	67 825	138 553	64 839	(15 676)	49 163	89 356	39 130	128 486	46 211	13 019	59 230
Madagascar	4 067	65 340	69 407	4 883	54 973	59 856	5 365	102 463	107 828	3 585	17 850	21 435
Malaysia	12 372	202 740	215 112	39 826	437 594	477 420	37 530	399 425	436 955	14 668	240 909	255 577
Mali	21 050	98 851	119 901	26 978	70 457	97 435	30 200	97 606	127 806	17 828	71 702	89 530
Mauritius	7 253	25 671	32 924	3 205	53 580	56 785	5 020	49 533	54 553	5 438	29 718	35 156
Mexico	48 085	184 188	232 273	60 929	439 674	500 603	93 507	219 969	313 476	15 507	403 893	419 400
Mongolia	5 914	22 819	28 733	(193)	182 324	182 131	3 796	161 657	165 453	1 925	43 486	45 411
Morocco	6 933	24 921	31 854	9 846	108 897	118 743	12 537	65 217	77 754	4 242	68 601	72 843
Nicaragua	4 800	67 015	71 815	534	35 124	35 658	5 334	86 986	92 320	-	15 153	15 153
Niger	698	82 746	83 444	16 241	115 986	132 227	3 840	171 405	175 245	13 099	27 327	40 426
Nigeria	91 418	389	91 807	2 497	18 967	21 464	73 216	1 750	74 966	20 699	17 606	38 305
Pakistan	83 088	390 271	473 359	208 776	320 135	528 911	220 067	195 105	415 172	71 797	515 301	587 098
Panama	14 727	41 701	56 428	(5 316)	66 687	61 371	6 507	68 389	74 896	2 904	39 999	42 903
Paraguay	39 096	130 429	169 525	7 591	101 647	109 238	27 120	116 347	143 467	19 567	115 729	135 296
Peru	78 837	906 302	985 139	30 188	213 460	243 648	78 675	177 145	255 820	30 350	942 617	972 967
Philippines	72 068	106 770	178 838	105 809	420 572	526 381	155 384	283 062	438 446	22 493	244 280	266 773
Poland	74 673	425 040	499 713	147 178	362 178	509 356	109 690	191 184	300 874	112 161	596 034	708 195
Portugal	14 074	881 895	895 969	25 303	134 351	159 654	23 315	515 420	538 735	16 062	500 826	516 888
Romania	6 220	58 460	64 680	4 911	357 918	362 829	10 837	168 583	179 420	294	247 795	248 089
Saudi Arabia	-	-	-	-	7 385	7 385	-	7 385	7 385	-	-	-
Senegal	4 178	102 084	106 262	(4 178)	106 241	102 063	-	146 669	146 669	-	61 656	61 656
Sierra Leone	600	39 556	40 156	(600)	30 472	29 872	-	66 811	66 811	-	3 217	3 217
Singapore	6 002	19 938	25 940	(3 911)	143 573	139 662	2 091	98 911	101 002	-	64 600	64 600
Spain	-	20 678	20 678	-	16 765	16 765	-	22 787	22 787	-	14 656	14 656
Sri Lanka	110 386	82 125	192 511	76 981	368 171	445 152	135 776	248 634	384 410	51 591	201 662	253 253
Sudan	82 600	75 695	158 295	133 063	175 256	308 319	138 744	195 819	334 563	76 919	55 132	132 051
Syrian Arab Rep.	20 773	69 104	89 877	45 599	438 544	484 143	38 655	275 505	314 160	27 717	232 143	259 860
Thailand	110 642	558 706	669 348	127 902	385 218	513 120	148 184	560 559	708 743	90 360	383 365	473 725
Tunisia	40 944	11 453	52 397	21 824	178 306	200 130	35 140	98 353	133 493	27 628	91 406	119 034

Recipients	Unliquidated obligations brought forward from 1984			Net new obligations in 1985			Net disbursements in 1985			Unliquidated obligations as at 31 December 1985		
	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
Turkey	65 068	99 082	164 150	140 495	304 748	445 243	134 636	283 046	417 682	70 927	120 784	191 711
Uganda	40 092	1 675	41 767	17 598	50 774	68 372	44 033	29 234	73 267	13 657	23 215	36 872
United Arab Emirates	-	3 570	3 570	-	18 830	18 830	-	16 145	16 145	-	6 255	6 255
United Republic of Tanzania	24 515	274 491	299 006	60 386	268 916	329 302	70 620	288 913	359 533	14 281	254 494	268 775
Uruguay	14 979	97 987	112 966	15 632	194 737	210 369	27 656	168 125	195 781	2 955	124 599	127 554
Venezuela	16 772	104 636	121 408	6 497	284 849	291 346	18 793	231 185	249 978	4 476	158 300	162 776
Viet Nam	64 564	919 355	983 919	80 410	231 958	312 368	93 538	651 396	744 934	51 436	499 917	551 353
Yugoslavia	74 766	129 731	204 497	92 088	462 305	554 393	107 462	268 477	375 939	59 392	323 559	382 951
Zaire	21 607	66 195	87 802	12 037	105 633	117 670	23 591	143 573	167 164	10 053	28 255	38 308
Zambia	24 492	124 266	148 758	40 205	848 716	888 921	46 758	272 199	318 957	17 939	700 783	718 722
Sub-total	2 330 948	12 166 944	14 497 892	2 971 808	17 701 509	20 673 317	3 601 977	13 456 678	17 058 655	1 700 779	16 411 775	18 112 554
Regional Programmes												
Africa	38 422	102 423	140 845	21 543	317 378	338 921	34 870	319 436	354 306	25 095	100 365	125 460
Asia and the Pacific	181 594	34 351	215 945	66 395	215 498	281 893	182 005	198 621	380 626	65 984	51 228	117 212
Europe	-	14 449	14 449	-	306 023	306 023	-	314 579	314 579	-	5 893	5 893
Latin America	73 509	324 337	397 846	157 165	830 685	987 850	151 100	772 269	923 369	79 574	382 753	462 327
Interregional	1 059 017	954 732	2 013 749	1 867 434	1 897 428	3 764 862	2 109 435	1 759 965	3 869 400	817 016	1 092 195	1 909 211
Sub-total	1 352 542	1 430 292	2 782 834	2 112 537	3 567 012	5 679 549	2 477 410	3 364 870	5 842 280	987 669	1 632 434	2 620 103
Administrative expenses	-	-	-	43 580	117 826	161 406	43 580	117 826	161 406	-	-	-
GRAND TOTAL	3 683 490	13 597 236	17 280 726	5 127 925	21 386 347	26 514 272	6 122 967	16 939 374	23 062 341	2 688 448	18 044 209	20 732 657

RESOURCES MADE AVAILABLE TO THE AGENCY BY MEMBER STATES DURING 1985 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 and Co-operation Fund)	Contributions in support of selected programme activities (see Statement III.B)	Other voluntary contributions (see Statement IV.C)	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts		
									Amount <u>a/</u>	Number	Man-days
Afghanistan	6 428	6 260	-	-	-	-	-	168	-	-	-
Albania	8 860	6 260	2 600	-	-	-	-	-	-	-	-
Algeria	76 308	74 328	-	-	-	-	-	280	1 700	2	10
Argentina	646 857	414 960	120 000	-	-	2 800	-	4 032	105 065	62	453
Australia	1 958 753	1 401 782	402 977	-	56 969 ^{b/}	-	-	33 826	63 199	25	177
Austria	917 893	669 239	192 400	-	-	11 800	-	1 045	43 409	32	150
Bangladesh	33 485	19 951	7 800	-	-	-	-	4	5 730	3	19
Belgium	1 370 340	1 148 557	78 431	-	39 216	12 200	-	675	91 261	48	308
Bolivia	9 830	6 260	-	-	-	-	-	-	3 570	3	21
Brazil	1 159 713	781 823	243 200	-	-	73 000	-	530	61 160	38	288
Bulgaria	189 496	104 261	46 800	-	-	-	-	2 883	35 552	11	296
Burma	6 535	6 535	c/	-	-	-	-	-	-	-	-
Byelorussian Soviet Socialist Republic	419 797	325 576	94 221	-	-	-	-	-	-	-	-
Cameroon	6 260	6 260	-	-	-	-	-	-	-	-	-
Canada	4 728 325	2 758 345	793 000	21 311	471 189 ^{b/d/}	-	122 914	308 361	253 205	117	824
Chile	71 332	43 692	18 200	-	-	-	-	2 980	6 460	5	38
China	984 236	667 836	228 302	-	-	-	-	320	87 778	30	188
Colombia	71 334	66 404	-	-	-	-	-	-	4 930	4	29
Costa Rica	11 767	11 767	c/	-	-	-	-	-	-	-	-
Côte d'Ivoire	17 273	17 273	-	-	-	-	-	-	-	-	-
Cuba	78 252	53 332	23 400	-	-	-	-	1 520	-	-	-
Cyprus	8 860	6 260	2 600	-	-	-	-	-	-	-	-
Czechoslovakia	1 021 007	678 283	195 000	-	-	81 000	-	724	66 000	47	373
Democratic Kampuchea	6 260	6 260	-	-	-	-	-	-	-	-	-
Democratic People's Republic of Korea	43 168	29 934	13 000	-	-	-	-	234	-	-	-
Denmark	890 974	669 239	192 400	1 352	-	6 000	-	830	21 153	12	65
Dominican Republic	19 653	17 273	-	-	-	-	-	-	2 380	2	14
Ecuador	27 167	11 767	5 200	-	-	-	-	-	10 200	6	60
Egypt	71 213	42 663	18 200	-	-	-	-	2 790	7 560	3	18
El Salvador	6 260	6 260	-	-	-	-	-	-	-	-	-
Ethiopia	6 260	6 260	-	-	-	-	-	-	-	-	-
Finland	723 735	425 055	122 200	-	61 742 ^{b/}	-	-	2 690	112 048	56	337
France	8 043 381	5 824 177	1 674 400	-	98 420 ^{b/}	31 600	22 000	35 374	357 410	199	1 215
Gabon	21 954	18 088	-	-	-	-	-	-	3 866	1	6
German Democratic Republic	1 648 043	1 238 992	356 200	-	-	-	-	9 346	43 505	27	153
Germany, Federal Republic of	11 252 618	7 641 971	2 197 000	61 000	820 193	125 700	-	52 015	354 739	200	1 279
Ghana	12 386	12 386	-	-	-	-	-	-	-	-	-
Greece	330 667	226 073	101 400	-	-	-	-	1 250	1 944	1	6
Guatemala	19 592	12 042	5 000	-	-	-	-	-	2 550	2	15
Haiti	6 260	6 260	-	-	-	-	-	-	-	-	-

Member State	T O T A L	C A S H				I N K I N D					
		Assessed contributions	Voluntary Contributions (Technical Assistance and Co-operation Fund)	Contributions in support of selected programme activities (see Statement III.B)	Other voluntary contributions (see Statement IV.C)	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts		
									Amount <u>a/</u>	Number	Man-days
Holy See	9 053	9 044	-	-	-	-	-	9	-	-	-
Hungary	282 639	155 358	56 785	-	-	14 100	-	413	55 983	35	269
Iceland	34 932	27 132	7 800	-	-	-	-	-	-	-	-
India	460 777	240 790	93 600	-	-	30 600	-	23 363	72 424	43	376
Indonesia	146 417	78 447	33 800	-	-	-	-	-	34 170	21	145
Iran, Islamic Republic of	343 461	331 594	-	-	-	-	-	2 941	8 926	3	18
Iraq	108 649	67 792	31 200	-	-	-	-	2 207	7 450	3	16
Ireland	185 002	162 786	20 000	-	-	-	-	-	2 216	1	7
Israel	223 130	208 006	-	-	-	-	-	-	15 124	7	41
Italy	16 170 396	3 346 189	466 472	7 295 000	4 611 000 ^{d/}	82 600	-	52 710	316 425	173	1 370
Jamaica	15 526	11 956	-	-	-	-	-	-	3 570	3	21
Japan	13 177 511	9 233 670	2 654 600	31 188	426 023	6 300	100 000	1 325	724 405	154	1 839
Jordan	9 710	6 260	2 600	-	-	-	-	-	850	1	5
Kenya	6 600	6 260	-	-	-	-	-	-	340	1	2
Korea, Republic of	196 016	102 888	46 800	-	-	-	-	5 958	40 370	18	125
Kuwait	305 635	226 094	-	79 476	-	-	-	65	-	-	-
Lebanon	12 892	12 042	-	-	-	-	-	850	-	-	-
Liberia	6 260	6 260	-	-	-	-	-	-	-	-	-
Libyan Arab Jamahiriya	237 291	235 137	-	-	-	-	-	4	2 150	1	6
Liechtenstein	11 644	9 044	2 600	-	-	-	-	-	-	-	-
Luxembourg	54 263	54 263	-	-	-	-	-	-	-	-	-
Madagascar	7 328	6 260	1 068	-	-	-	-	-	-	-	-
Malaysia	85 739	51 959	23 400	-	-	-	-	-	10 380	9	49
Mali	6 260	6 260	-	-	-	-	-	-	-	-	-
Mauritius	6 260	6 260	-	-	-	-	-	-	-	-	-
Mexico	659 996	509 597	107 113	-	-	-	-	15 150	28 136	10	156
Monaco	88 988	9 044	-	79 944	-	-	-	-	-	-	-
Mongolia	8 888	6 260	2 600	-	-	-	-	28	-	-	-
Morocco	42 591	29 591	13 000	-	-	-	-	-	-	-	-
Namibia	25	-	-	-	-	-	-	25	-	-	-
Netherlands	2 182 158	1 591 700	457 600	-	27 119 ^{b/}	50 800	-	85	54 854	29	179
New Zealand	240 353	235 137	-	-	5 000 ^{b/}	-	-	216	-	-	-
Nicaragua	6 260	6 260	-	-	-	-	-	-	-	-	-
Niger	6 260	6 260	-	-	-	-	-	-	-	-	-
Nigeria	157 452	108 052	49 400	-	-	-	-	-	-	-	-
Norway	594 926	452 186	130 000	-	-	-	-	-	12 740	6	37
Pakistan	72 660	38 186	15 600	-	-	-	-	2 608	16 266	11	56
Panama	16 967	11 767	5 200	-	-	-	-	-	-	-	-
Paraguay	11 020	6 260	-	-	-	-	-	-	4 760	3	28
Peru	53 416	40 946	-	-	-	-	-	-	12 470	7	60

Member State	T O T A L	C A S H				I N K I N D					
		Assessed contributions	Voluntary Contributions (Technical Assistance and Co-operation Fund)	Contributions in support of selected programme activities (see Statement III.B)	Other voluntary contributions (see Statement IV.C)	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts		
									Amount ^{a/}	Number	Man-days
Philippines	71 617	56 079	7 928	-	-	-	-	250	7 360	4	25
Poland	877 661	501 578	191 121	-	-	28 900	100 000	4 458	51 604	32	209
Portugal	166 725	104 605	46 800	-	-	-	-	4 560	10 760	5	49
Qatar	27 132	27 132	-	-	-	-	-	-	-	-	-
Romania	125 724	115 260	-	-	-	-	-	3 044	7 420	5	25
Saudi Arabia	996 679	768 719	221 000	-	-	-	-	-	6 960	2	12
Senegal	6 260	6 260	-	-	-	-	-	-	-	-	-
Sierra Leone	6 260	6 260	-	-	-	-	-	-	-	-	-
Singapore	54 260	50 930	1 800	-	-	-	-	-	1 530	2	9
South Africa	270 367	238 101	-	-	-	-	-	-	32 266	10	56
Spain	1 905 078	1 727 357	30 000	-	-	32 700	-	3 225	111 796	56	366
Sri Lanka	16 315	6 535	2 600	-	-	-	-	-	7 180	6	44
Sudan	6 449	6 449	-	-	-	-	-	-	-	-	-
Sweden	1 821 058	1 175 689	338 000	100 000	90 671	-	-	3 035	113 663	64	367
Switzerland	1 348 227	985 768	283 400	-	-	-	-	1 655	77 404	46	287
Syrian Arab Republic	20 436	17 273	-	-	-	-	-	3	3 160	1	5
Thailand	76 210	47 825	20 800	-	-	-	-	215	7 370	5	27
Tunisia	17 273	17 273	-	-	-	-	-	-	-	-	-
Turkey	285 078	186 499	83 200	-	-	-	-	3	15 376	9	51
Uganda	6 260	6 260	-	-	-	-	-	-	-	-	-
Ukrainian Soviet Socialist Republic	1 498 270	1 175 689	322 581	-	-	-	-	-	-	-	-
Union of Soviet Socialist Republics	12 732 497	9 432 635	2 445 652	-	762 084	-	-	3 100	89 026	30	281
United Arab Emirates	193 059	144 699	41 600	-	-	-	-	-	6 760	2	10
United Kingdom of Great Britain and Northern Ireland	6 010 447	4 178 215	1 201 200	-	216 078	42 200	-	22 996	349 758	213	1 237
United Republic of Tanzania	8 860	6 260	2 600	-	-	-	-	-	-	-	-
United States of America	34 764 170	22 609 380	6 500 000	20 650	3 993 356 ^{b/}	852 400	100 000	42 100	646 284	286	2 242
Uruguay	26 464	24 084	-	-	-	-	-	-	2 380	2	14
Venezuela	356 317	308 667	40 000	-	-	-	-	-	7 650	5	45
Viet Nam	13 072	13 072	-	-	-	-	-	-	-	-	-
Yugoslavia	475 630	259 797	117 000	-	-	-	-	46 093	52 740	39	249
Zaire	6 449	6 449	-	-	-	-	-	-	-	-	-
Zambia	8 875	6 260	2 600	-	-	-	-	15	-	-	-
TOTAL	137 377 062	87 340 000	23 255 051	7 689 921	11 679 060	1 484 700	444 914	704 586	4 778 830	2 299	16 757

a/ Includes actual cost where known, otherwise estimated salary cost of \$ 170 per day, plus travel and subsistence of cost-free experts provided by Member States.

b/ Includes contributions to the International Consultative Group on Food Irradiation (ICGFI), from Australia (\$ 5 000), Canada (\$ 19 084), France (\$ 12 000), Netherlands (\$ 27 119), New Zealand (\$ 5 000) and the United States of America (\$ 15 000).

c/ Pledged and paid a voluntary contribution in 1985 relating to 1984: Burma (\$ 2 250), Costa Rica (\$ 878).

d/ Includes contributions to the Third World Academy of Sciences (TWAS) from Canada (\$ 105 072) and Italy (\$ 1 500 000).

COMBINED TABLE OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1985 AND OF INCOME AND EXPENDITURE IN THE YEAR ENDED 31 DECEMBER 1985

Description	I Administrative Fund and Working Capital Fund	II Technical Assistance and Co-operation Fund	III Activities partially financed from the Administrative Fund	IV Funds administered on behalf of Member States, United Nations and other International Organizations	Adjustments ^{a/}	Total
ASSETS AND LIABILITIES AS AT 31 DECEMBER 1985						
Assets						
Cash in hand	105 989	-	120 323	42 626	-	268 938
Cash at banks (including interest bearing bank deposits)	41 987 433	15 645 981	4 725 414	15 164 236	-	77 523 064
Contributions receivable	5 251 769	7 989 312	255 906	7 370 624	-	20 867 611
Accounts receivable and sundry debit balances	7 322 678	3 895 712	16 862	1 617 165	-	12 852 417
Total assets	54 667 869	27 531 005	5 118 505	24 194 651	-	111 512 030
Liabilities						
Reserve for unliquidated obligations	8 723 839	20 732 657	219 270	5 745 850	-	35 421 616
Accounts payable and sundry credit balances	11 680 886	2 893 135	841 866	324 110	-	15 739 997
Principal of the Working Capital Fund	2 000 000	-	-	-	-	2 000 000
Total liabilities	22 404 725	23 625 792	1 061 136	6 069 960	-	53 161 613
Fund Balances	32 263 144	3 905 213	4 057 369	18 124 691	-	58 350 417
INCOME AND EXPENDITURE FOR THE YEAR 1985						
Unused balances as at 1 January	40 451 433	5 222 425	1 224 512	16 048 569	-	62 946 939
Unliquidated obligations brought forward	9 896 957	17 280 726	149 151	4 588 821	-	31 915 655
Income from contributions	87 340 000	23 258 179	11 000 141	14 475 132	(2 115 559)	133 957 893
Other income	13 415 234	1 938 881	673 899	123 761	(477 062)	15 674 713
Total funds available	151 103 624	47 700 211	13 047 703	35 236 283	(2 592 621)	244 495 200
Disbursements during the year ^{b/}	88 687 719	23 062 341	8 771 064	11 365 742	(2 592 621)	129 294 245
Unliquidated obligations at year end	8 723 839	20 732 657	219 270	5 745 850	-	35 421 616
Surrender of prior years' cash surpluses	21 428 922	-	-	-	-	21 428 922
Total expenditure	118 840 480	43 794 998	8 990 334	17 111 592	(2 592 621)	186 144 783
Unused balances at year end	32 263 144	3 905 213	4 057 369	18 124 691	-	58 350 417

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

Programme support costs to the Administrative Fund (Statement I.B):	
United Nations Development Programme	\$ 470 730
Sweden	6 332
	<u>\$ 477 062</u>
Regular Budget contributions (Statement III.B) to:	
International Centre for Theoretical Physics	\$ 1 104 606
International Laboratory of Marine Radioactivity	<u>\$ 1 010 953</u>
	<u>\$ 2 115 559</u>

b/ Including disbursements in respect of unliquidated obligations carried forward from 1984 and prior years.

P A R T V

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 expenditures 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;
 - expenditures 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 expenditures 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 expenditures;
- 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.

