

THE AGENCY'S ACCOUNTS FOR 1984

GC(XXIX)/749

Printed by the
International Atomic Energy Agency
in Austria - August 1985



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 1984.

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 1984 and of the report of the Board of Governors thereon [*].

[1] INFCIRC/8/Rev.1.

[*] GC(XXIX)/749

Twenty-ninth regular session

THE AGENCY'S ACCOUNTS FOR 1984

CONTENTS

	<u>Page</u>
Table of contents	
Introduction to the report on the Agency's Accounts for 1984	1
Part I - Report by the Director General on the budgetary performance for the year 1984	3
Part II - Report of the External Auditor to the Board of Governors on the audit of the accounts of the International Atomic Energy Agency for the year ended 31 December 1984	19
Part III - Statements	
I. Administrative Fund and Working Capital Fund	
A. Budget appropriations, expenditure and unused balance, by section of the budget for the year ended 31 December 1984	26
B. Estimated and actual resources for the year ended 31 December 1984	27
C. Income and expenditure in the year ended 31 December 1984	28
D. Assets, liabilities and surpluses as at 31 December 1984	29
II. Technical Assistance and Co-operation Fund	
A. Planned and actual expenditure in the year ended 31 December 1984	30
B. Estimated and actual resources in the year ended 31 December 1984	31
C. Income and expenditure in the year ended 31 December 1984	32
D. Assets, liabilities and fund balance as at 31 December 1984	33

III.	Activities partially financed from the Administrative Fund	
A.	Budget provisions, expenditures and unused balances in the year ended 31 December 1984	34
B.	Estimated and actual resources in the year ended 31 December 1984	35
C.	Income and expenditure in the year ended 31 December 1984	36
D.	Assets, liabilities and fund balance as at 31 December 1984	37
IV.	Funds administered on behalf of Member States, United Nations and other International Organizations	
A.	Budget provisions, expenditures and unused balances in the year ended 31 December 1984	38
B.	Estimated and actual resources for the year ended 31 December 1984	39
C.	Income and expenditure in the year ended 31 December 1984	40
D.	Assets, liabilities and fund balance as at 31 December 1984	41

Part IV - Schedules

A.	Cash and investments	
1.	Current accounts at banks as at 31 December 1984	44
2.	Deposit accounts at banks as at 31 December 1984	45
3.	Current and deposit accounts by fund as at 31 December 1984	46
B.	Status of contributions	
1.	Contributions to the Regular Budget - status as at 31 December 1984	47
2.	Status of voluntary contributions to the Technical Assistance and Co-operation Fund as at 31 December 1984	49
3.	Status of advances to the Working Capital Fund as at 31 December 1984	51

	<u>Page</u>
C. Administrative Fund	
1. Shares of Member States in the 1983 cash surplus to be surrendered in 1986	53
2. Liquidation in 1984 of prior years' obligations by appropriation section	55
D. Technical Assistance and Co-operation	
1. Assessed programme costs (including Trust Funds) status as at 31 December 1984	56
2. Summary of obligations and disbursements during 1984 and unliquidated obligations as at 31 December 1984	57
E. Summary of resources made available to the Agency by Member States during 1984 including contributions in cash and in kind	59
F. Combined table of assets and liabilities as at 31 December 1984 and of income and expenditure in the year ended 31 December 1984	62
Part V - Significant accounting policies of the Agency and glossary of terms	63
Attachment: Correspondence table for the old and the new presentation	67

INTRODUCTION TO THE REPORT ON
THE AGENCY'S ACCOUNTS FOR 1984

1. I present herewith the Agency's accounts for the year ended 31 December 1984. My comments on the implementation of the 1984 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, while there has been no significant change in the rules and procedures according to which the Agency's accounts and records are kept, the form of presentation differs from last year. The change in the form of presentation is regarded as a significant improvement in that more information has been provided in a more condensed manner.

3. The improvements in presentation have been introduced for the sake of a clearer correspondence, for all funds, between the programme budget and its implementation as reflected by the accounts. The presentation has also been made more meaningful through the use of the same approach for all funds and the provision for each fund of four statements (current-year expenditure, current-year resources, income and expenditure, and a balance sheet). Furthermore, with the condensing of the information, Member States should be able to grasp at a glance the overall situation of the Agency for funds of the same category.

4. The significant accounting policies of the Agency remain unchanged except for minor terminology modifications which are explained in Part V. For ease of reference, a "Glossary of Terms" has been included in Part V of this document.

5. In order to facilitate comparison of the 1983 and 1984 presentations, a correspondence table for the old and the new presentation has also been included. (See attachment)

6. With respect to the Administrative Fund, additional information has been added. In order to give a clearer picture of the real expenditures for the year by appropriation section, the disbursements and savings relating to prior-year unliquidated obligations have been included. A more detailed presentation of the resources actually received as compared to the expected resources is also given, together with a detailed presentation of the way surpluses are computed.

7. For the Technical Assistance and Co-operation Fund, planned programme implementation has been compared to actual programme implementation and the estimated resources have been compared to the actual resources for the current year and the four preceding years.

8. Some improvements have also been introduced in the presentation of activities partially financed from the Administrative Fund. The information on the International Centre for Theoretical Physics in Trieste and the International Laboratory of Marine Radioactivity in Monaco has been presented in a single statement and information regarding estimated versus actual expenditures and estimated versus actual resources for each has been included. An additional improvement is the inclusion, in a single statement, of a breakdown of estimated versus actual resources by contributor.

9. In order to make the presentation of funds administered by the Agency on behalf of Member States more meaningful and to give Member States an overview of the situation, the status of the funds has been summarized in a single statement. Detailed information on Member States' special accounts will, of course, continue to be made available to the respective Member States.

10. In order to indicate the approximate value of all resources made available by Member States to the Agency during 1984, Schedule E shows contributions not only in cash but also in kind (in the form of Type II fellowships, equipment and supplies, support for meetings and training courses, and cost-free experts). This schedule is for information only as services and other gifts in kind are not recorded in the Agency's accounts, funds being neither received nor disbursed by the Agency. The total figure for each Member State therefore represents only an estimate.

11. Since its installation, the present accounting system has been neither expanded nor improved, and it now has extreme difficulty in coping with the increasing workload and the production of proper management reports, which are of crucial importance in a zero-growth environment. For these reasons, a decision was taken in 1984 to shift to a "financial information control system". This system is now being implemented and is expected to be fully operational in 1986.

(signed) HANS BLIX
Director General

P A R T I

REPORT BY THE DIRECTOR GENERAL ON BUDGETARY PERFORMANCE IN 1984

I. REGULAR BUDGET

1. The Regular Budget for 1984, as approved by the General Conference [GC(XXVII)/RES/412], amounted to \$ 96 830 000. Statement I.A, reflecting actual expenditures in 1984, shows an unspent balance of \$ 12 771 422 (see Table 1).

2. The main reason for this unspent balance is a discrepancy between the rate of exchange upon which the budget was based (17.50 Austrian schillings/United States dollar) and the actual rate experienced during the year, which was, on average, \$ 0.0506 for every Austrian schilling spent; this corresponds to an exchange rate of 19.75 Austrian schillings/United States dollar. This discrepancy accounts for \$ 8 384 000 out of the unspent balance of \$ 12 771 422.

3. The remaining \$ 4 387 422 represent about 5% of the adjusted budget; the corresponding figure for 1983 represented 4.5% of the adjusted budget for that year.

4. As shown in Table 1, this part of the unspent balance related mainly to "Safeguards". If the underrun in the "Safeguards" appropriation had been at the same level as in 1983, this part of the unspent balance would have been only 3.2% of the adjusted budget. This issue is analysed in greater detail in the section relating to "Safeguards".

Table 1

Appropriation Section	Appropriation 1984	Adjusted appropriation 1984	Total expenditure 1984	(Overrun) or underrun of adjusted appropriation
1. Technical assistance and co-operation	4 434 000	3 995 000	3 906 202	88 798
2. Nuclear energy and safety	16 236 000	14 790 000	14 091 010	698 990
3. Research and isotopes	13 132 000	12 057 000	12 051 504	5 496
4. Operational facilities	2 247 000	2 130 000	2 080 493	49 507
5. Safeguards	32 563 000	29 973 000	27 294 831	2 678 169
6. Policy-making organs	3 428 000	3 098 000	2 713 588	384 412
7. Executive management and administration	10 504 000	9 479 000	9 118 606	360 394
8. General services	10 754 000	9 721 000	8 996 647	724 353
9. Cost of work for others	3 532 000	3 203 000	3 805 697	(602 697)
Sub-total	96 830 000	88 446 000	84 058 578	4 387 422
Adjustment to total appropriation	-	8 384 000	-	8 384 000
TOTAL	96 830 000	96 830 000	84 058 578	12 771 422

5. Tables 2 and 3 provide a comparison, by item of expenditure, of the adjusted appropriation 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	Appropriation 1984	Adjusted appropriation 1984	Total expenditure 1984	(Overrun) or underrun of adjusted appropriation
Salaries for established posts	37 889 300	33 630 500	31 189 996	2 440 504
Consultants	807 200	752 300	874 412	(122 112)
Overtime	108 100	97 000	103 184	(6 184)
Temporary assistance	418 900	371 900	648 010	(276 110)
Common staff costs	12 484 000	11 770 200	11 817 959	(47 759)
Scientific equipment	4 374 400	4 291 100	2 871 996	1 419 104
Common equipment	313 800	281 600	837 078	(555 478)
Scientific supplies	1 117 900	1 091 900	1 203 643	(111 743)
Common supplies	786 100	705 700	1 126 551	(420 851)
Scientific and technical contracts	3 283 500	3 283 500	3 247 353	36 147
Training	642 100	609 300	298 922	310 378
Conferences, symposia, seminars	958 800	909 200	723 061	186 139
Technical committees, advisory groups	1 285 200	1 218 400	1 047 177	171 223
Hospitality	102 100	96 500	67 514	28 986
Representation allowance	30 000	30 000	29 997	3
Travel	3 673 600	3 509 700	3 251 967	257 733
Common services	8 676 300	7 847 500	7 557 529	289 971
Other	1 061 500	1 061 500	1 067 886	(6 386)
Sub-total: Direct costs	78 012 800	71 557 800	67 964 235	3 593 565
Contracts administration service	343 000	283 800	289 177	(5 377)
Conference services	457 900	411 600	408 186	3 414
Translation and records services	3 816 000	3 430 600	3 189 496	241 104
Medical services	347 600	312 400	320 658	(8 258)
Library	887 500	844 500	742 792	101 708
Data processing services	4 511 200	4 064 600	3 736 749	327 851
Printing and publishing services	4 922 000	4 337 700	3 601 588	736 112
Sub-total: Shared costs	15 285 200	13 685 200	12 288 646	1 396 554
Agency programmes	93 298 000	85 243 000	80 252 881	4 990 119
Cost of work for others	3 532 000	3 203 000	3 805 697	(602 697)
Sub-total	96 830 000	88 446 000	84 058 578	4 387 422
Adjustment to total appropriation	-	8 384 000	-	8 384 000
TOTAL	96 830 000	96 830 000	84 058 578	12 771 422

Table 3

Item of expenditure	Appropriation 1984	Adjusted appropriation 1984	Total expenditure 1984	(Overrun) or underrun of adjusted appropriation
Salaries for established posts	9 543 200	8 408 300	7 674 949	733 351
Consultants	9 200	8 600	-	8 600
Overtime	113 300	99 500	100 714	(1 214)
Temporary assistance	881 900	793 100	600 183	192 917
Common staff costs	3 161 000	2 940 300	2 829 719	110 581
Common equipment	1 400 700	1 256 700	1 134 126	122 574
Common supplies	1 669 100	1 526 000	1 609 443	(83 443)
Scientific and technical contracts	189 500	189 500	132 212	57 288
Training	66 500	61 600	48 192	13 408
Hospitality	1 700	1 700	203	1 497
Travel	35 500	33 000	28 004	4 996
Common services	2 653 600	2 387 200	2 564 865	(177 665)
Sub-total: Direct costs	19 725 200	17 705 500	16 722 610	982 890
Translation and records services	31 500	26 800	39 261	(12 461)
Data processing services	460 600	415 000	326 990	88 010
Printing and publishing services	78 600	72 500	124 938	(52 438)
Sub-total: Shared costs (cross-charged to other shared support services)	570 700	514 300	491 189	23 111
Total	20 295 900	18 219 800	17 213 799	1 006 001
Less: Cross-charge to other shared support services	570 700	514 300	491 189	23 111
Cost of work for others	3 532 000	3 203 000	3 805 697	(602 697)
Charge to Agency meetings	908 000	817 300	628 267	189 033
Sub-total	5 010 700	4 534 600	4 925 153	(390 553)
TOTAL paid by Agency under shared support services^{a/}	15 285 200	13 685 200	12 288 646	1 396 554

^{a/} See Table 2.

6. Underruns reflected in Tables 2 and 3 with respect to "Salaries for established posts" related in large measure to the late recruitment of staff in the Professional category; another reason was the low inflation rate experienced in Austria, which resulted in only a minor increase in the salaries of General Service and Maintenance and Operative staff. The latter reason applied especially to shared support services (Table 3) as General Service and Maintenance and Operative staff represent a particularly large fraction of the total staff involved in the provision of these services.

7. The overrun in respect of "Consultants" shown in Table 2 was due primarily to an overrun under this item in the "Nuclear energy and safety" appropriation Section. It may be noted that the overruns in respect of "Consultants" and "Temporary assistance" shown in Table 2 are more than offset by the underrun in respect of "Salaries for established posts".

8. The overruns in respect of "Common staff costs" shown in Tables 2 and 3 are largely attributable to an increase in the rate of contribution to the United Nations Joint Staff Pension Fund from 14% to 14.5% of pensionable remuneration for all categories of staff and to the fact that the pensionable remuneration of Professional staff was increased in October 1984 by 5.4%. These increases were not provided for in the 1984 budget estimates. Another reason for the overrun was an increase in the rates of education grant payments in 1984.

9. The underrun shown in Table 2 in respect of "Scientific equipment" relates to appropriation Section 5, "Safeguards". The underrun in respect of "Training" is due partly to the fact that the first training programme for graduates and junior professionals from developing areas turned out to be much less expensive than expected (see paragraph 38 below).

10. The underruns in respect of meetings ("Conferences, symposia, seminars" and "Technical committees, advisory groups") generally reflect lower costs than expected; in particular, economy was exercised in the use of interpretation services. Twenty-two conferences, symposia and seminars were held as planned; 111 technical committee and advisory group meetings were convened out of the 114 provided for.

11. The overrun in respect of "Scientific supplies" relates to appropriation Section 3, "Research and isotopes" (see paragraph 21 below). The overrun in respect of "Common equipment" shown in Table 2 resulted primarily from the acquisition of personal computers and word-processors. The overrun in respect of "Common supplies" shown in Table 2 reflects the acquisition of software packages for personal computers.

12. The underrun in respect of "Shared costs", which relates primarily to "Translation and records services", "Data processing services" and "Printing and publishing services", resulted to a large extent from more careful planning by users.

Section 1. Technical assistance and co-operation a/

Exhibit 1

Item of expenditure	Appropriation 1984	Adjusted appropriation 1984	Total expenditure 1984	(Overrun) or underrun of adjusted appropriation
Salaries for established posts	2 668 600	2 362 600	2 154 450	208 150
Consultants	-	-	37 706	(37 706)
Overtime	2 300	2 100	3 166	(1 066)
Temporary assistance	34 000	30 100	113 015	(82 915)
Common staff costs	875 700	826 800	816 195	10 605
Common equipment	-	-	78 477	(78 477)
Common supplies	-	-	8 557	(8 557)
Hospitality	1 100	1 100	760	340
Travel	113 500	108 400	48 140	60 260
Common services	13 400	12 000	12 984	(984)
Sub-total: Direct costs	3 708 600	3 343 100	3 273 450	69 650
Translation and records services	330 900	299 100	277 816	21 284
Data processing services	260 900	235 100	275 281	(40 181)
Printing and publishing services	133 600	117 700	79 655	38 045
Sub-total: Shared costs	725 400	651 900	632 752	19 148
TOTAL	4 434 000	3 995 000	3 906 202	88 798

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

13. Staff shortages resulting from delays in recruitment had to be compensated for by the use of consultants and temporary assistance. However, the overruns in this respect are more than offset by the underrun in respect of "Salaries for established posts".

14. In order to improve the monitoring of programme implementation despite the staff shortages mentioned in paragraph 13, several personal computers and the related software were purchased; this is reflected under "Common equipment" and "Common supplies". Improvements in monitoring resulted in an overrun in respect of "Data processing services".

15. The costs of travel in connection with special missions were met partly from extrabudgetary resources.

Section 2. Nuclear energy and safety

Exhibit 2

Item of expenditure	Appropriation 1984	Adjusted appropriation 1984	Total expenditure 1984	(Overrun) or underrun of adjusted appropriation
Salaries for established posts	5 998 200	5 310 600	4 876 752	433 848
Consultants	311 500	289 600	446 593	(156 993)
Overtime	12 900	11 400	8 261	3 139
Temporary assistance	71 400	63 300	65 076	(1 776)
Common staff costs	1 942 400	1 858 200	1 849 022	9 178
Scientific equipment	28 300	26 600	77 848	(51 248)
Common equipment	18 300	16 500	140 702	(124 202)
Scientific supplies	19 600	18 400	25 085	(6 685)
Common supplies	33 700	30 500	42 446	(11 946)
Scientific and technical contracts	703 300	703 300	768 327	(65 027)
Training	16 800	15 800	5 136	10 664
Conferences, symposia, seminars	325 600	307 900	266 461	41 439
Technical committees, advisory groups	869 400	822 600	702 878	119 722
Hospitality	34 400	32 400	24 922	7 478
Travel	290 200	277 200	232 178	45 022
Common services	231 100	208 800	230 361	(21 561)
Sub-total: Direct costs	10 907 100	9 993 100	9 762 048	231 052
Contracts administration service	79 600	65 800	67 052	(1 252)
Conference services	162 500	145 900	144 721	1 179
Translation and records services	617 000	554 300	571 793	(17 493)
Library	887 500	844 500	742 792	101 708
Data processing services	1 489 300	1 341 900	974 735	367 165
Printing and publishing services	2 093 000	1 844 500	1 827 869	16 631
Sub-total: Shared costs	5 328 900	4 796 900	4 328 962	467 938
TOTAL	16 236 000	14 790 000	14 091 010	698 990

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

17. The overrun in respect of "Consultants" was more than offset by underruns resulting from delays in the recruitment of Professional staff.

18. The purchase of a second "chest phantom" for a co-ordinated research programme on the assessment of plutonium in the lungs resulted in an overrun in respect of "Scientific equipment". The overrun in respect of "Common equipment" resulted primarily from the acquisition of personal computers and word-processors. The overrun in respect of "Common services" reflects sooner-than-expected implementation of a training and information film project on planning and preparedness for radiological emergencies.

19. Ten symposia and seminars were held as planned and 78 out of 85 planned technical committee and advisory group meetings were convened. The cost per meeting was lower than expected.

Section 3. Research and isotopes

Exhibit 3

Item of expenditure	Appropriation 1984	Adjusted appropriation 1984	Total expenditure 1984	(Overrun) or underrun of adjusted appropriation
Salaries for established posts	6 266 200	5 613 100	5 275 566	337 534
Consultants	149 300	140 300	159 872	(19 572)
Overtime	19 300	17 200	22 549	(5 349)
Temporary assistance	25 300	22 600	32 674	(10 074)
Common staff costs	2 062 100	1 964 100	1 992 973	(28 873)
Scientific equipment	174 800	168 300	289 204	(120 904)
Common equipment	50 600	45 400	53 418	(8 018)
Scientific supplies	258 000	248 600	363 934	(115 334)
Common supplies	60 600	54 500	119 312	(64 812)
Scientific and technical contracts	1 839 000	1 839 000	2 175 126	(336 126)
Training	18 500	17 500	8 812	8 688
Conferences, symposia, seminars	286 200	271 000	216 501	54 499
Technical committees, advisory groups	207 600	197 900	164 209	33 691
Hospitality	19 400	18 300	16 268	2 032
Travel	151 800	145 800	174 990	(29 190)
Common services	776 800	696 800	792 428	(95 628)
Non-shared transferred costs	(1 137 700)	(1 082 200)	(1 137 700)	55 500
Sub-total: Direct costs	11 227 800	10 378 200	10 720 136	(341 936)
Contracts administration service	226 400	187 300	190 724	(3 424)
Conference services	98 000	88 100	87 360	740
Translation and records services	262 500	236 000	214 534	21 466
Data processing services	326 000	293 700	301 368	(7 668)
Printing and publishing services	991 300	873 700	537 382	336 318
Sub-total: Shared costs	1 904 200	1 678 800	1 331 368	347 432
TOTAL	13 132 000	12 057 000	12 051 504	5 496

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

21. The overruns in respect of "Scientific equipment" and "Scientific supplies" are due to the acquisition of equipment for the analytical chemistry unit of the Agency's Laboratory at Seibersdorf. The overrun in respect of "Scientific and technical contracts" resulted primarily from increases in activities relating to animal production and health, to agrochemicals and residues and to RCA projects.

22. Of the nine symposia and seminars planned, eight were held. Twenty-seven technical committee and advisory group meetings, including three sessions of the INTOR Workshop, were held compared with 23 planned; the cost per meeting was much lower than expected.

23. Utility price increases not provided for in the budget resulted in an overrun under "Common services".

Section 4. Operational facilities

Exhibit 4

Item of expenditure	Appropriation 1984	Adjusted appropriation 1984	Total expenditure 1984	(Overrun) or underrun of adjusted appropriation
Salaries for established posts	679 300	601 400	532 827	68 573
Consultants	8 700	8 100	15 121	(7 021)
Overtime	-	-	76	(76)
Temporary assistance	4 800	4 200	5 342	(1 142)
Common staff costs	219 600	210 600	202 053	8 547
Scientific equipment	-	-	98 970	(98 970)
Common equipment	-	-	19 507	(19 507)
Scientific supplies	6 000	5 600	23 105	(17 505)
Common supplies	4 800	4 300	8 295	(3 995)
Scientific and technical contracts	58 000	58 000	35 863	22 137
Training	24 400	23 000	24	22 976
Hospitality	1 800	1 700	1 101	599
Travel	19 700	18 800	21 281	(2 481)
Common services	38 100	34 200	77 805	(43 605)
Other	1 000 000	1 000 000	1 000 000	-
Sub-total: Direct costs	2 065 200	1 969 900	2 041 370	(71 470)
Contracts administration service	5 400	4 500	4 541	(41)
Translation and records services	900	900	864	36
Printing and publishing services	175 500	154 700	33 718	120 982
Sub-total: Shared costs	181 800	160 100	39 123	120 977
TOTAL	2 247 000	2 130 000	2 080 493	49 507

24. 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).

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

Exhibit 4a

Item of expenditure	Actual 1984 expenditure		
	Trieste Centre	Monaco Laboratory	Total
Salaries for established posts	433 205	532 827	966 032
Consultants	101 029	15 121	116 150
Overtime	60 456	76	60 532
Temporary assistance	234 188	5 342	239 530
Common staff costs	307 822	202 053	509 875
Scientific equipment	-	115 233	115 233
Common equipment	39 165	19 507	58 672
Scientific supplies	-	64 131	64 131
Common supplies	298 677	32 597	331 274
Scientific and technical contracts	30 486	35 863	66 349
Training and scientists	1 220 769	24	1 220 793
Conferences, symposia, seminars	1 280 718	-	1 280 718
Technical committees, advisory groups	14 136	-	14 136
Hospitality	21 860	1 101	22 961
Travel	23 825	21 281	45 106
Common services	583 045	77 807	660 852
Sub-total: Direct costs	4 649 381	1 122 963	5 772 344
Contracts administration service		4 541	4 541
Translation and records services		864	864
Printing and publishing services	33 533	185	33 718
Sub-total: Shared costs	33 533	5 590	39 123
TOTAL	4 682 914	1 128 553	5 811 467
Source of funds:			
Regular Budget	1 033 533	1 046 962	2 080 495
Extrabudgetary resources	3 649 381	81 591	3 730 972
TOTAL	4 682 914	1 128 553	5 811 467

26. 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 1984 by Canada, Denmark, Japan, Sweden and the United States of America.

27. The Regular Budget contribution approximately covers the staff costs of the Centre. The costs of printing services are entirely financed through the Regular Budget. Total expenditure was well within the income from contributions.

28. The activities at the Monaco Laboratory are in part supported by the Principality of Monaco. Staff costs were lower than expected, partly because of the late recruitment of staff and partly as a result of lower-than-expected increases in the salaries of General Service staff and the post adjustments for Professional staff.

29. The acquisition costs of a multichannel analyser with a pure germanium detector and of a rapid carbon-hydrogen-nitrogen analyser for studying the vertical flux of radionuclides in the sea exceeded the budgetary provisions. Heavy maintenance and repair work led to an overrun in respect of "Common services".

Section 5. Safeguards

Exhibit 5

Item of expenditure	Appropriation 1984	Adjusted appropriation 1984	Total expenditure 1984	(Overrun) or underrun of adjusted appropriation
Salaries for established posts	14 400 800	12 749 800	11 887 337	862 463
Consultants	239 500	222 800	166 074	56 726
Overtime	8 900	8 100	6 696	1 404
Temporary assistance	133 500	118 200	277 719	(159 519)
Common staff costs	4 792 900	4 462 400	4 511 154	(48 754)
Scientific equipment	4 171 300	4 096 200	2 405 974	1 690 226
Common equipment	58 800	52 800	248 664	(195 864)
Scientific supplies	834 300	819 300	791 519	27 781
Common supplies	82 100	73 600	84 811	(11 211)
Scientific and technical contracts	683 200	683 200	265 417	417 783
Training	-	-	5 293	(5 293)
Conferences, symposia, seminars	60 700	57 400	36 590	20 810
Technical committees, advisory groups	150 500	142 300	125 787	16 513
Hospitality	18 800	17 600	12 743	4 857
Representation allowance	2 500	2 500	2 500	-
Travel	2 909 900	2 779 100	2 613 822	165 278
Common services	468 600	420 200	533 556	(113 356)
Non-shared transferred costs	1 356 300	1 300 800	1 356 300	(55 500)
Sub-total: Direct costs	30 372 600	28 006 300	25 331 956	2 674 344
Contracts administration service	31 600	26 200	26 860	(660)
Conference services	16 900	15 300	15 140	160
Translation and records services	194 100	174 400	145 200	29 200
Data processing services	1 741 900	1 569 400	1 595 294	(25 894)
Printing and publishing services	205 900	181 400	180 381	1 019
Sub-total: Shared costs	2 190 400	1 966 700	1 962 875	3 825
TOTAL	32 563 000	29 973 000	27 294 831	2 678 169

30. Delays in the recruitment of staff resulted in an underrun of about 6% in respect of "Salaries for established posts". The late recruitment of General Service staff to fill established posts necessitated the use of more "Temporary assistance" than expected.

31. The underrun in respect of "Scientific equipment" was due mainly to the impossibility of finalizing within one year the contract needed for setting up the obligations relating to one large project. It should be noted in this connection that the idea of a yearly appropriation is not suited to this particular item of expenditure, as neither the development of new equipment nor the readiness of Member States to implement such equipment is under the control of the Agency. The setting up of a revolving fund replenished only when needed would largely solve the problem. The underrun in respect of "Scientific and technical contracts" was due to the award of a lower number of research contracts than provided for, and a lower cost for the shipment and analysis of samples. Additionally, certain of the budgeted costs for standards were provided by support programmes.

32. The overrun in respect of "Common equipment" resulted from purchases of word-processing facilities. The overrun in respect of "Common services" related mainly to the production of a safeguards film.

33. "Non-shared transferred costs" related mainly to the services rendered by the Safeguards Analytical Laboratory and to part of those rendered by the Electronic Instrumentation and Equipment Unit at Seibersdorf; the latter gave rise to the overrun under this item of expenditure. The cost of legal services to "Safeguards" are in line with the budgetary provision.

Section 6. Policy-making organs

Exhibit 6

Item of expenditure	Appropriation 1984	Adjusted appropriation 1984	Total expenditure 1984	(Overrun) or underrun of adjusted appropriation
Salaries for established posts	189 100	173 500	183 391	(9 891)
Overtime	20 000	18 200	29 844	(11 644)
Temporary assistance	6 400	5 800	10 000	(4 200)
Common staff costs	62 300	60 600	69 541	(8 941)
Common supplies	6 200	5 600	1 436	4 164
Conferences, symposia, seminars	247 200	235 900	180 869	55 031
Hospitality	6 500	6 200	3 275	2 925
Travel	1 200	1 200	4 862	(3 662)
Common services	30 400	27 900	29 476	(1 576)
Other	61 500	61 500	67 886	(6 386)
Sub-total: Direct costs	630 800	596 400	580 580	15 820
Conference services	165 400	148 700	147 447	1 253
Translation and records services	1 951 100	1 752 900	1 495 192	257 708
Data processing services	6 800	6 100	1 088	5 012
Printing and publishing services	673 900	593 900	489 281	104 619
Sub-total: Shared costs	2 797 200	2 501 600	2 133 008	368 592
TOTAL	3 428 000	3 098 000	2 713 588	384 412

34. 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 1984	Adjusted appropriation 1984	Total expenditure 1984	(Overrun) or underrun of adjusted appropriation
Salaries for established posts	5 613 200	4 975 400	4 648 414	326 986
Consultants	98 200	91 500	49 046	42 454
Overtime	31 400	28 200	20 661	7 539
Temporary assistance	93 200	83 200	106 826	(23 626)
Common staff costs	1 842 900	1 741 800	1 759 101	(17 301)
Common equipment	-	-	81 202	(81 202)
Common supplies	23 300	21 100	272 046	(250 946)
Scientific and technical contracts	-	-	2 620	(2 620)
Training	582 400	553 000	279 657	273 343
Conferences, symposia, seminars	39 100	37 000	22 640	14 360
Technical committees, advisory groups	57 700	55 600	54 303	1 297
Hospitality	19 600	18 700	8 031	10 669
Representation allowance	27 500	27 500	27 497	3
Travel	184 300	176 400	152 576	23 824
Common services	67 400	61 500	95 679	(34 179)
Non-shared transferred costs	(218 600)	(218 600)	(218 600)	-
Sub-total: Direct costs	8 461 600	7 652 300	7 361 699	290 601
Conference services	15 100	13 600	13 518	82
Translation and records services	450 800	405 200	479 656	(74 456)
Medical services	347 600	312 400	320 658	(8 258)
Data processing services	628 900	566 700	522 841	43 859
Printing and publishing services	600 000	528 800	420 234	108 566
Sub-total: Shared costs	2 042 400	1 826 700	1 756 907	69 793
TOTAL	10 504 000	9 479 000	9 118 606	360 394

35. Appropriation Section 7, "Executive management and administration", covers "Executive management and technical programme planning" and "Administration".

36. The underrun in respect of "Salaries for established posts" resulted from the late recruitment of Professional staff under "Administration". The costs of consultants' services in the Office of the Director General were well below the estimate.

37. The overruns in respect of "Common equipment" and "Common supplies" reflect the acquisition of personal computers and the associated software.

38. Part of the training programmes for graduates and junior professionals from developing areas, which are financed from this appropriation Section, consists of external training offered by Member States. In 1984, such training turned out to be much less expensive than expected.

Section 8. General services

Exhibit 8

Item of expenditure	Appropriation 1984	Adjusted appropriation 1984	Total expenditure 1984	(Overrun) or underrun of adjusted appropriation
Salaries for established posts	2 073 900	1 844 100	1 631 259	212 841
Overtime	13 300	11 800	11 931	(131)
Temporary assistance	50 300	44 500	37 358	7 142
Common staff costs	686 100	645 700	617 920	27 780
Common equipment <u>a/</u>	186 100	166 900	215 108	(48 208)
Common supplies <u>a/</u>	575 400	516 100	589 648	(73 548)
Hospitality	500	500	414	86
Travel	3 000	2 800	4 118	(1 318)
Common services <u>a/</u>	7 050 500	6 386 100	5 785 240	600 860
Sub-total: Direct costs	10 639 100	9 618 500	8 892 996	725 504
Translation and records services	8 700	7 800	4 441	3 359
Data processing services	57 400	51 700	66 142	(14 442)
Printing and publishing services	48 800	43 000	33 068	9 932
Sub-total: Shared costs	114 900	102 500	103 651	(1 151)
TOTAL	10 754 000	9 721 000	8 996 647	724 353

a/ VIC operating costs included under these items of expenditure

	6 566 000	5 942 000	5 184 462	757 538
--	-----------	-----------	-----------	---------

39. The underrun of 7.5% resulted from lower-than-expected VIC operating costs; utility costs were substantially below the forecast.

40. Included in the VIC operating costs is a yearly contribution of \$ 33 333 to the VIC Common Fund for major repairs and replacements.

Section 9. Cost of work for others

Exhibit 9

Item of expenditure	Appropriation 1984	Adjusted appropriation 1984	Total expenditure 1984	(Overrun) or underrun of adjusted appropriation
Library services	831 800	755 300	662 006	93 294
Data processing services	1 196 400	1 059 900	1 136 326	(76 426)
Medical services	398 200	357 900	325 080	32 820
Printing services	1 105 600	1 029 900	1 682 285	(652 385)
TOTAL	3 532 000	3 203 000	3 805 697	(602 697)

41. 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.

42. Expenditure on library services for others was approximately 12% below the estimate, mainly as a result of a reduction in the direct ordering of books and journals by UN/UNIDO. The number of medical examinations of UN/UNIDO staff was less than expected, which resulted in an underrun.

43. The volume of printing services rendered for UNIDO exceeded the planned request more than in the previous year, resulting in a significant overrun of the corresponding budgetary provision (see above Exhibit). In 1984, work performed for UN/UNIDO accounted for 50% of the volume of printed matter produced.

II. TECHNICAL CO-OPERATION

44. A detailed analysis of the Agency's technical co-operation activities in 1984 will be provided, as is done each year, in a report by the Director General to be submitted to the June 1985 session of the Board of Governors. The following comments are offered in connection with statements on the Technical Assistance and Co-operation Fund (TACF) included in the Agency's accounts for 1984.

Table 4
 Technical Assistance and Co-operation Fund
 Resources, implementation and resource utilization in 1984

	Amount (US\$ millions)	Increase over 1983 (%)
Total funds available	42.6	14.8
Implementation (excluding future years)	21.7	38.2
Implementation (including future years)	25.9	51.3
Use of resources (excluding future years)	31.8	23.7
Use of resources (including future years)	37.4 ^{a/}	32.6

a/ Includes unliquidated obligations of \$ 1.4 million brought forward from 1983 and pertaining to future years.

45. In 1984, the current-year implementation of technical co-operation activities financed from the TACF amounted to \$ 21.7 million. This represents an increase of 38.2% over the 1983 figure.

46. In addition to this current-year implementation, assistance valued at \$ 4.2 million was implemented in respect of activities originally scheduled for 1985 or later, bringing total implementation financed from the TACF in 1984 to \$ 25.9 million. This represents an increase of 51.3% over the 1983 figure (\$ 17.1 million).

47. In addition to the new obligations incurred in 1984, disbursements were made in order to liquidate obligations from previous years. Total utilization of TACF resources in 1984 amounted to \$ 31.8 million excluding future-year obligations and \$ 37.4 million including future-year obligations. This latter figure is 32.6% higher than the corresponding figure for 1983.

Table 5
 Technical Assistance and Co-operation Fund
 Programme implementation in 1984 by field of activity

Field of activity	Amount implemented (\$)	Per cent of total (%)
Nuclear safety	3 823 624	17.7
Nuclear physics	3 455 200	16.0
Nuclear engineering and technology	3 241 149	15.0
Agriculture	2 836 741	13.1
Industry and hydrology	2 321 168	10.7
Medicine	2 234 569	10.3
General atomic energy development	2 055 099	9.5
Prospecting, mining and processing of nuclear materials	868 069	4.0
Nuclear chemistry	549 937	2.5
Biology	139 883	0.6
Miscellaneous	118 803	0.6
Total	21 644 242	100.0

48. With regard to the fields of activity for which TACF resources were used in 1984, a slight increase was noted in nuclear safety, which now ranks first. This field's share of the TACF-funded programme increased from 16% in 1983 to 17.7% in 1984. The previously noted trend towards increased technical assistance in nuclear engineering and technology, nuclear physics and industrial applications seems to have been maintained in 1984. Agricultural applications moved down to fourth place, but it should be noted that significant extrabudgetary resources were committed in 1984 for this field of activity.

49. When dynamic programming was introduced, in 1983, following the Board's technical co-operation policy review, one of the goals was to reduce the accumulation of unobligated balances. In line with its strategy for optimizing the utilization of TACF resources, the Secretariat established concrete implementation targets for a set of indicators which were used throughout 1984 as measures of implementation performance.

50. A distinction should be made between implementation targets expressed in United States dollars and desirable implementation rates [1]. Implementation targets and TACF performance in 1984 are summarized in Table 6 and discussed in the following paragraphs.

Table 6
 Technical Assistance and Co-operation Fund
 Targets and actual performance in 1984

Indicator	Target or target range for 1984	Actual 1984 performance
Implementation target (expressed in US dollars)	21.0	21.7
Implementation rate (implementation expressed in per cent of adjusted programme)	65-70	65.0
Resource utilization rate (resource utilization expressed in per cent of total resources available)	75-80	74.6

[1] In this connection see document GOV/INF/461 ("Implementation of the Agency's technical co-operation programmes as at 30 September 1984") and the informal paper on programme implementation circulated to Board members on 18 February 1985.

51. When implementation targets were first established, in 1983, the anticipated level of 1984 programme implementation (excluding UNDP and in-kind assistance) was set at \$ 27 million, 70% - or \$ 19 million - of which related to the TACF. Towards the end of 1984, a revised global implementation target for that year of \$ 29 million was established (see paragraph 32 of document GOV/INF/461), and the TACF implementation target was accordingly set at \$ 21 million. At \$ 21.7 million, actual TACF implementation slightly exceeded this target.

52. Implementation rates compare actual implementation with the total adjusted programme "on the books", including overprogramming and earmarkings carried forward from previous years. As the technical co-operation programme financed from the TACF is only partly funded at the time of approval, a "financial cushion" is necessary in order to safeguard the TACF against unforeseen events such as a shortfall in income or a cost escalation. For 1984, the Secretariat took 30-35% of the adjusted programme to be an appropriate financial cushion; this included deliberate overprogramming as authorized by the Board. Accordingly, the desirable range for the implementation rate was 65-70%. The rate actually attained in 1984 was 65%.

53. As there is an upper limit beyond which implementation cannot go without jeopardizing the financial integrity of the TACF, implementation was monitored in 1984 in relation also to TACF resource availability. At the end of 1983, a resource utilization rate of 75-80% was taken as the implementation target for 1984. The rate actually attained in 1984 was 74.6%.

(signed) HANS BLIX
Director General

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

19 March 1985

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 1984. 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

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 1984

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 1984.

Audit Opinion

2. I have examined the Accounts of the Agency for the year ended 31 December 1984 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 accord with the books and records of the Agency and present fairly the Agency's financial position as at 31 December 1984;
- (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 the Internal Audit and Management Services. I have taken account of their programme and reports and this has again facilitated my audit examination.

Presentation of Accounts

4. During the year 1984 the Agency introduced a change in the form of the presentation of its annual Accounts. This change resulted in more but

condensed information being provided and in relating funds more clearly to the programme budget and its actual implementation. Audit examination has been carried out on the Statements and associated Schedules prepared under the new format and I have found them acceptable.

Unliquidated Obligations

5. Unliquidated obligations relating to the Administrative Fund amounted to \$ 9 896 957 as at 31 December 1984, comprising of \$ 9 050 278 relating to the year 1984 and \$ 846 679 in respect of obligations brought forward into 1984 from 1983. The comparative figure of unliquidated obligations for the year 1983 was \$ 9 096 971.

6. The above unliquidated obligations relating to 1984 represent about 10.76% of the total expenditure of \$ 84 058 578 for the year. Of the total unliquidated balances as at 31 December 1984, \$ 2 842 479 or about 28.72% were in respect of Safeguards. As stated in the report for the previous year the main reasons for non-settlement of these commitments have been explained as being due to delays in the delivery of equipment for the Safeguards Programme and to delays in the execution of scientific and technical contracts.

7. As provided for under paragraph 194 of the Board of Governors Decision No. GOV/DEC/13(11)/REV.1, the Director General has given approval for unliquidated obligations amounting to \$ 3 389 265 to be transferred into 1985 as follows:

1983	-	Research Funds	\$	846 679
1984	-	Other Funds	\$	1 408 696
1984	-	Research Funds	\$	1 133 890
				<hr/>
			\$	3 389 265
				<hr/> <hr/>

Appropriate review of all outstanding obligations was made before approval to carry forward the above amount into 1985 was given.

Savings on the Liquidation of Obligations

8. Savings in 1984 on liquidation of prior years obligations totalled \$ 1 447 685 made up of \$ 128 155 relating to obligations brought forward from 1982 and \$ 1 319 530 in respect of obligations brought forward from 1983. As in the past an important factor contributing to these savings was the movement of exchange rate between the United States dollar and the Austrian schilling. The general upward trend of the dollar against the schilling during the whole of 1984 meant that in terms of the dollar, lesser amounts were spent to liquidate those obligations payable in schillings which had been entered into earlier.

Unused Balances

9. Statement I.A shows an unused balance of \$ 12 771 422 as at 31 December 1984. This balance represents about 13.19% of the budget appropriations for the year and compares with unused balance of \$ 7 390 363 or about 8.07% for the year 1983.

10. As in the previous year currency exchange rate fluctuations had a significant effect on the level of unused balances. As indicated in the Budgetary Performance Report for 1984 the approved Regular Budget of \$ 96 830 000 would have been adjusted by an amount of \$ 8 384 000 being reduction of the estimated requirements arising from the fact that the approved appropriations for 1984 were based on a rate of exchange of 17.50 Austrian schillings to the United States dollar while the United Nations operational rate of exchange remained above that rate throughout 1984. In addition, the problem of hiring expert personnel as well as procuring equipment required for the Agency's programmes resulted, as in 1983, in substantial under-utilization of funds available.

Provisional Budgetary Surplus

11. The provisional budgetary surplus as at 31 December 1984 was \$ 16 624 918, analyzed as follows:

Unused balance as at 31 December 1984	\$ 12 771 422
Surplus of miscellaneous revenue over budget	\$ 3 168 186
Contribution assessed on new Member State	\$ 685 310
	<hr/>
Total surplus	\$ 16 624 918
	<hr/>

12. In accordance with Financial Regulation 7.02, the final balance will be available for surrender to Member States in 1987 after arrears of prior years' contributions received and savings made on unliquidated obligations have been adjusted to the provisional balance to obtain the final surplus.

Status of Contributions Outstanding

13. A review of the position of payments of assessed Contributions in 1984 showed that of the contributions of \$ 88 786 000 receivable from Member States in respect of the Regular Budget an amount of \$ 8 673 757 remained unpaid as at 31 December 1984. Out of this sum, \$ 6 400 569 related to 1984 and the balance of \$ 2 273 188 related to 1983 and prior years to 1959. The unpaid assessed contributions of \$ 6 400 569 for 1984 represented about 7.21% of the total assessed contributions for the year compared to 6.44% for the previous year. The unpaid assessed contributions relating to 1983 and prior years were due from 24 Member States and included the majority of those Members earlier reported not to have paid their contributions for many years.

International Centre for Theoretical Physics

14. The problem relating to the taxation of Agency staff members of Italian nationality working at the Agency's Centre at Trieste referred to in earlier audit reports is understood to be still under discussion. During 1984 a total of \$ 129 570 was charged to expenditure being advances made to such staff to enable them to pay Italian income tax. The cumulative expenditure figure in respect of such advances stood at \$ 462 255 as at 31 December 1984. A review of the position regarding this matter in March 1985, however, indicated that the Agency and the Italian authorities are holding discussions on a wider basis and some progress appears to have been made towards a resolution to the problem.

TECHNICAL ASSISTANCE AND CO-OPERATION FUND

Unliquidated Obligations

15. A review of the position of unliquidated obligations relating to the Technical Assistance and Co-operation Fund in 1984 showed that unliquidated obligations amounted to \$ 17 280 726 as at 31 December 1984 and represented about 46.2% of the total expenditure on the Fund compared to \$11 487 869 or about 40.7% of the total expenditure on the Fund during 1983. Out of the unliquidated obligations balance of \$ 17 280 726 a sum of \$ 11 665 059 was in respect of unliquidated obligations relating to the year 1984, while the balance of \$ 5 615 667 related to obligations to be liquidated in future years.

16. The Agency has explained that this substantial unliquidated balance was mainly due to problems connected with procurement of the necessary equipment. In this connection, it has been noted that out of the unliquidated obligations balance for 1984 of \$ 11 665 059 a sum of \$ 9 297 171 representing about 79.7% of the total unliquidated balance is linked to delays in the procurement of equipment.

Assessed Programme Costs

17. The situation regarding non-payment of assessed programme costs by Member States was dealt with under paragraphs 19 and 20 of the report for 1983. A review of the position regarding the payment of assessed amounts by the Member States showed that out of the assessed programme costs of \$ 1 126 260 payable by 67 Member States in 1984 only an amount of \$ 224 386 or about 19.9% of the assessed sum was received from some 15 Member States during 1984, compared to a payment rate of 32.6% for the previous year. A total of 28 Member States (19 for 1983) were in arrears for the period 1971-1981 in the total amount of \$ 426 608 (\$ 336 403 in 1983) while 40 member countries owed a total of \$ 452 071 in respect of assessed programme cost billings for 1982. Further, out of the total arrears of \$ 1 276 472 in respect of assessed programme costs brought forward for the period 1971-1982 and due from 52 Member States only an amount of \$ 397 794 or about 31.1% was paid in 1984. As will be observed from Schedule D.1 to the Accounts for 1984 continued non-payment of assessed programme costs raised arrears of such recoveries to \$ 1 780 553 as at 31 December 1984.

OTHER MATTERS

Losses of Assets

18. Losses of assets amounting to \$ 8 851.34 were reported to me in accordance with Financial Regulation 10.05. Action to recover these losses through insurance has been taken and in a few cases recovery has been effected. In addition an amount of \$ 13 367.37 was written-off partly representing \$ 10 712.67 in respect of "Assessed Programme Costs" for the years 1982 and 1983 due from a Member State on the member being listed under "Least-Developed-Countries" by the United Nations General Assembly.

United Nations Development Programme

19. 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

20. In accordance with the relevant directives, 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

21. As in the previous years I would like 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 1984. As on previous occasions, the readiness of the Agency staff to provide information and give explanation when requested to do so has greatly facilitated the Audit work.

(signed) D. G. NJORGE
External Auditor

Vienna, 19th March 1985

P A R T I I I

STATEMENTS

TEXT OF A LETTER DATED 15 MARCH 1985 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 1984, 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 1984

The financial statements of the International Atomic Energy Agency for the financial year ended 31 December 1984, 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, 19 March 1985

ADMINISTRATIVE FUND
 BUDGET APPROPRIATIONS, EXPENDITURE AND UNUSED BALANCE, BY SECTIONS OF THE BUDGET
 FOR THE YEAR ENDED 31 DECEMBER 1984

Appropriation Section	Appropriations ^{a/}	Expenditure			Unused balance
		Disbursements	Unliquidated obligations	Total	
1. Technical assistance and co-operation	4 434 000	3 821 022	85 180	3 906 202	527 798
2. Nuclear energy and safety	16 236 000	13 049 766	1 041 244	14 091 010	2 144 990
3. Research and isotopes	13 132 000	10 268 071	1 783 433	12 051 504	1 080 496
4. Operational facilities	2 247 000	1 860 736	219 757	2 080 493	166 507
5. Safeguards	32 563 000	24 452 352	2 842 479	27 294 831	5 268 169
6. Policy-making organs	3 428 000	2 708 637	4 951	2 713 588	714 412
7. Executive management and administration	10 504 000	7 874 306	1 244 300	9 118 606	1 385 394
8. General services	10 754 000	7 167 713	1 828 934	8 996 647	1 757 353
9. Cost of work for others	3 532 000	3 805 697	-	3 805 697	(273 697) ^{b/}
TOTAL	96 830 000	75 008 300	9 050 278	84 058 578	12 771 422

a/ GC(XXVII)/RES/412, para 1.

b/ GC(XXVII)/RES/412, para 3(a).

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

ADMINISTRATIVE FUND

ESTIMATED AND ACTUAL RESOURCES FOR THE YEAR ENDED 31 DECEMBER 1984

	Original estimates ^{a/}	Actual resources			Difference
		Receipts	Outstanding	Total	
Assessed contributions from Member States	88 786 000	82 385 431	6 400 569	88 786 000	-
Contribution assessed on new Member State ^{b/}	-	685 310	-	685 310	685 310
Total contributions	88 786 000	83 070 741	6 400 569	89 471 310	685 310
Miscellaneous income					
(a) Income from work for others					
Data processing services	1 196 400	958 867	177 460	1 136 327	(60 073)
Printing services	1 105 600	1 298 906	383 380	1 682 286	576 686
Medical services	398 200	283 872	41 207	325 079	(73 121)
Library services	831 800	483 264	178 741	662 005	(169 795)
Sub-total	3 532 000	3 024 909	780 788	3 805 697	273 697
(b) Attributable to specific programmes					
Publications of the Agency	700 000	429 379	-	429 379	(270 621)
INIS publications including microfiches	630 000	391 343	-	391 343	(238 657)
CINDA publications	20 000	23 949	-	23 949	3 949
Advertising	22 000	20 267	-	20 267	(1 733)
Laboratory income	210 000	147 105	-	147 105	(62 895)
Sale of surplus property	30 000	6 422	-	6 422	(23 578)
Amounts recoverable under safeguards agreements from non-Member States	200 000	203 289	-	203 289	3 289
UNDP programme support costs	800 000	520 550	-	520 550	(279 450)
SIDA programme support costs	-	32 652	-	32 652	32 652
Other programme support costs	-	6 181	-	6 181	6 181
Sub-total	2 612 000	1 781 137	-	1 781 137	(830 863)
(c) Not attributable to specific programmes					
Investment and interest income	1 500 000	5 043 449	-	5 043 449	3 543 449
Refund from the United Nations Joint Staff Pension Fund	-	-	-	-	-
Gain on exchange of currencies	-	114 772	-	114 772	114 772
Other	400 000	467 131	-	467 131	67 131
Sub-total	1 900 000	5 625 352	-	5 625 352	3 725 352
Sub-total (b) and (c)	4 512 000	7 406 489	-	7 406 489	2 894 489
TOTAL MISCELLANEOUS INCOME	8 044 000	10 431 398	780 788	11 212 186	3 168 186
TOTAL CONTRIBUTIONS AND MISCELLANEOUS INCOME	96 830 000	93 502 139	7 181 357	100 683 496	3 853 496

^{a/} GC(XXVII)/RES/412, para 1.

^{b/} China became a member of the Agency on 1 January 1984.

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

ADMINISTRATIVE FUND

INCOME AND EXPENDITURE IN THE YEAR ENDED 31 DECEMBER 1984

	1984	1983
	<u> </u>	<u> </u>
1. CURRENT YEAR		
Receipts (Statement I.B)	93 502 139	87 804 550
Disbursements (Statement I.A)	75 008 300	75 601 162
	<u> </u>	<u> </u>
Excess of receipts over disbursements	18 493 839	12 203 388
Unliquidated obligations (Statement I.A)	9 050 278	8 569 475
	<u> </u>	<u> </u>
Special contributions	9 443 561	3 633 913
Unused appropriations on transfer to permanent headquarters	-	69 120
	<u> </u>	<u> </u>
Provisional surplus (deficit)	9 443 561	3 746 660
Contributions receivable (Schedule B.1)	6 400 569	5 217 410
Miscellaneous receivable (Statement I.B)	780 788	-
	<u> </u>	<u> </u>
Provisional budgetary surplus	16 624 918	8 964 070
	<u> </u>	<u> </u>
Provisional budgetary surplus due to:		
Unused balance as at 31 December 1984 (Statement I.A)	12 771 422	7 390 363
Contribution assessed on new Member State (Statement I.B)	685 310	-
Surplus of miscellaneous revenues over budget (Statement I.B)	3 168 186	1 460 960
Special contributions	-	69 120
Unused appropriations on transfer to permanent headquarters	-	43 627
	<u> </u>	<u> </u>
	16 624 918	8 964 070
	<u> </u>	<u> </u>
2. PRIOR YEARS		
1983 provisional surplus carried forward	3 746 660	
Receipt of contributions	4 238 150	7 984 810
	<u> </u>	
Savings on liquidation of obligations (Schedule C.2)		1 447 685
		<u> </u>
Final surplus for surrender in 1986		9 432 495
Other surpluses held		
Available for surrender but withheld pending receipt of contributions, 1959 to 1968, 1979 and 1980 budgets less surrendered in 1984	15 964 2 472	13 492 15 964
	<u> </u>	
1981 final surplus available for surrender in 1984	17 884 172	
less surrendered in 1984	17 808 940	75 232
	<u> </u>	<u> </u>
1982 final surplus available for surrender in 1985		12 032 108
		<u> </u>
		21 553 327
		<u> </u>

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

1. ADMINISTRATIVE FUND
ASSETS, LIABILITIES AND SURPLUSES AS AT 31 DECEMBER 1984

A S S E T S	1984	1983	L I A B I L I T I E S A N D S U R P L U S E S	1984	1983
CASH IN HAND AND AT BANKS			UNLIQUIDATED OBLIGATIONS		
Cash in hand and travellers' cheques	85 358	86 224	Current year (Statement I.A)	9 050 278	8 569 475
Current accounts and deposit accounts at banks (Schedule A)	40 149 530	40 449 783	Prior years (Schedule C.2)	846 679	527 496
Special deposit account	93 897	-		9 896 957	9 096 971
	<u>40 328 785</u>	<u>40 536 007</u>	CONTRIBUTIONS RECEIVED IN ADVANCE FROM MEMBER STATES	<u>32 617</u>	<u>48 755</u>
CONTRIBUTIONS RECEIVABLE FROM MEMBER STATES (Schedule B.1)			ACCOUNTS PAYABLE AND OTHER CREDIT BALANCES		
1959-1978 Budgets	310 358	310 758	Staff accounts	247 144	169 359
1979 Budget	35 891	40 926	United Nations, specialized agencies and other international organizations	1 081 353	928 533
1980 Budget	47 649	58 829	Member States	267 631	205 082
1981 Budget	275 320	331 586	Suppliers and contractors	171 122	89 002
1982 Budget	430 427	551 827	Deferred revenue from publications	202 620	181 246
1983 Budget	1 173 543	5 217 410	Other accounts	168 064	187 212
	<u>2 273 188</u>	<u>6 511 336</u>		<u>2 137 934</u>	<u>1 760 434</u>
1984 Budget	6 400 569	-	SURPLUSES FOR SURRENDER IN 1985 AND 1986 (Statement I.C)		
	<u>8 673 757</u>	<u>6 511 336</u>	1959-1968, 1979 and 1980	13 492	15 964
ACCOUNTS RECEIVABLE AND OTHER DEBIT BALANCES			1981 withheld pending receipt of contributions	75 232	17 884 172
Staff accounts	792 612	650 918	1982 for surrender in 1985	12 032 108	12 032 108
United Nations, specialized agencies and other international organizations	1 051 830	1 136 029	1983 for surrender in 1986 (Schedule C.1)	9 432 495	-
Member States	1 173 546	1 721 940		<u>21 553 327</u>	<u>29 932 244</u>
Suppliers and contractors	295 791	358 924	UNDISTRIBUTED BUDGETARY SURPLUSES		
Publications invoices outstanding	202 620	181 246	Arrears of contributions receivable from Member States, 1959-1983 Budgets (Schedule B.1)	2 273 188	1 293 926
	<u>3 516 399</u>	<u>4 049 057</u>	Provisional budgetary surplus, current year (Statement I.C)	16 624 918	8 964 070
TOTAL ASSETS	<u><u>52 518 941</u></u>	<u><u>51 096 400</u></u>		<u>18 898 106</u>	<u>10 257 996</u>
			TOTAL LIABILITIES AND SURPLUSES	<u><u>52 518 941</u></u>	<u><u>51 096 400</u></u>

2. WORKING CAPITAL FUND
ASSETS AND LIABILITIES AS AT 31 DECEMBER 1984

A S S E T S	1984	1983	L I A B I L I T I E S A N D S U R P L U S E S	1984	1983
Cash in Banks (Schedule A)	2 017 400	1 999 800	Principal of the Fund as fixed by the General Conference at its twenty-seventh regular session	2 000 000	2 000 000
Advances receivable	200	200	Advance assessed on new Member State (Schedule B.3)	17 600	-
TOTAL ASSETS	<u><u>2 017 600</u></u>	<u><u>2 000 000</u></u>	TOTAL LIABILITIES	<u><u>2 017 600</u></u>	<u><u>2 000 000</u></u>

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

TECHNICAL ASSISTANCE AND COOPERATION FUND

1. Planned and actual implementation in the year ended 31 December 1984

Financial period	Adjusted programme (cumulative)				
	Carry forward from prior years	New approvals	Total	Actual	Balance
Current year	11 829 000	21 466 104	33 295 104	21 644 242	11 650 862
Future years	12 434 000	8 246 421	20 680 421	4 272 602	16 407 819
	24 263 000	29 712 525	53 975 525	25 916 844 ^{a/}	28 058 681

2. Implementation by field of activity

	Current Year		Future year		Grand Total (4)+(5)	
	Unliquidated obligations - prior years	Disbursements	Unliquidated obligations at year end	Total implementation		
	(1)	(2)	(3)	(4) (2)+(3)-(1)	(5)	(6)
General atomic energy development	869 416	1 797 515	1 127 000	2 055 099	138 173	2 193 272
Nuclear physics	1 066 133	2 928 269	1 593 064	3 455 200	314 415	3 769 615
Nuclear chemistry	286 759	536 481	300 215	549 937	27 438	577 375
Prospecting, mining and processing of nuclear materials	543 887	1 038 796	373 160	868 069		868 069
Nuclear engineering and technology	1 665 008	3 096 124	1 810 033	3 241 149	1 164 363	4 405 512
Application of isotopes and radiation in						
- Food and agriculture	1 671 942	3 142 911	1 365 772	2 836 741	733 241	3 569 982
- Medicine	926 220	1 583 085	1 577 704	2 234 569	30 617	2 265 186
- Biology	68 707	113 108	95 482	139 883	-	139 883
- Industry and hydrology	1 115 446	1 686 378	1 750 236	2 321 168	1 469 533	3 790 701
Safety in nuclear energy	1 920 264	4 071 495	1 672 393	3 823 624	394 822	4 218 446
Miscellaneous	-	118 803	-	118 803	-	118 803
	10 133 782	20 112 965	11 665 059	21 644 242	4 272 602	25 916 844 ^{a/}

^{a/} See Schedule D.2

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

TECHNICAL ASSISTANCE AND COOPERATION FUND

ESTIMATED AND ACTUAL RESOURCES IN THE YEAR ENDED 31 DECEMBER 1984

	Current year	1983	1982	1981	1980	Total	
I. Estimates							
Targets	22 500 000	19 000 000	16 000 000	13 000 000	10 500 000	81 000 000	
Estimated other income	1 000 000	1 000 000	700 000	650 000	550 000	3 900 000	
Total allocations	23 500 000 ^{a/}	20 000 000	16 700 000	13 650 000	11 050 000	84 900 000	
II. Actuals							
1. Voluntary contributions							
received for 1984	20 170 197	-	-	-	-	20 170 197	
1983	5 053 691	12 376 506	-	-	-	17 430 197	
1982	16 814	1 016 732	13 861 280	-	-	14 894 826	
1981	4 030	29 900	3 824 381	8 192 700	-	12 051 011	
1980	-	-	2 364	230 171	9 826 148	10 058 683	
for prior years	-	-	1 622	18 277	705 823	725 722	
Total	25 244 732	13 423 138	17 689 647	8 441 148	10 531 971	75 330 636	
2. Assessed programme costs received							
	611 466	632 758	408 178	390 684	399 711	2 442 797	
3. Other income and exchange adjustments							
	883 950	992 773	693 674	511 300	366 089	3 447 786	
Total received	26 740 148	15 048 669	18 791 499	9 343 132	11 297 771	81 221 219	
4. Resources outstanding							
Voluntary contributions pledged and unpaid Prior to 1980	562 606	189 175	6 520	2 600	1 050	-	761 951
	-	-	-	-	-	6 336	6 336
Sub-total	562 606	189 175	6 520	2 600	1 050	6 336	768 287 ^{b/}
Assessed programme costs Prior to 1980	901 874	452 071	194 395	93 357	75 988	-	1 717 685
	-	-	-	-	-	62 868	62 868
Sub-total	901 874	452 071	194 395	93 357	75 988	62 868	1 780 553 ^{c/}
Total outstanding	1 464 480	641 246	200 915	95 957	77 038	69 204	2 548 840
Total actual resources	28 204 628	15 689 915	18 992 414	9 439 089	11 374 809	69 204	83 770 059
Difference between actuals and estimates	4 704 628	(4 310 085)	2 292 414	(4 210 911)	324 809	69 204	(1 129 941)

a/ GC(XXVII)/RES/413.

b/ Schedule B.2.

c/ Schedule D.1

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

TECHNICAL ASSISTANCE AND COOPERATION FUND

INCOME AND EXPENDITURE IN THE YEAR ENDED 31 DECEMBER 1984

	<u>1984</u>	<u>1983</u>
Balance as at 1 January 1984		
Unused balance	8 907 250	6 756 763
Unliquidated obligations	<u>11 487 869</u>	<u>11 098 791</u>
Total	<u>20 395 119</u>	<u>17 855 554</u>
Income during 1984		
Voluntary contributions:		
Pledged for the current year (Schedule B.2)	20 732 803	17 615 572
Pledged in the current year towards prior years' programmes	3 800	34 571
Miscellaneous income:		
Assessed programme costs	611 466	632 758
Interest	1 232 620	1 017 241
Other	3 737	27 433
Exchange losses	<u>(352 407)</u>	<u>(51 901)</u>
Total income	<u>22 232 019</u>	<u>19 275 674</u>
Total funds available	<u>42 627 138</u>	<u>37 131 228</u>
Disbursements during the year	20 123 987	16 736 109
Unliquidated obligations at year end	<u>17 280 726</u>	<u>11 487 869</u>
	<u>37 404 713</u>	<u>28 223 978</u>
Unused balance at year end	<u>5 222 425</u>	<u>8 907 250</u>

(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

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 4

	A S S E T S		L I A B I L I T I E S		
	<u>1984</u>	<u>1983</u>		<u>1984</u>	<u>1983</u>
Cash at banks (Schedule A)	19 808 231	13 791 533	Reserve for unliquidated obligations	17 280 726	11 487 869
Government letters of credit	600 000	-	Accounts payable and sundry credit balances	2 504 409	1 924 299
Voluntary contributions receivable (Schedule B.2)	768 287	5 276 416	Fund balance	5 222 425	8 907 250
Assessed programme costs receivable (Schedule D.1)	1 780 553	1 276 472			
Other accounts receivable and debit balances	<u>2 050 489</u>	<u>1 974 997</u>			
TOTAL ASSETS	<u><u>25 007 560</u></u>	<u><u>22 319 418</u></u>	TOTAL LIABILITIES	<u><u>25 007 560</u></u>	<u><u>22 319 418</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 1984

Name	Budget provisions ^{a/}	Funds available ^{b/}	Expenditures			Unused balances
			Disbursements	Unliquidated obligations	Total	
International Centre for Theoretical Physics, Trieste	5 662 000	6 028 982	4 849 089	71 562	4 920 651	1 108 331
International Laboratory of Marine Radioactivity (excluding projects financed from the United Nations Environment Programme)	1 166 000	1 254 403	956 017	219 757	1 175 774	78 629
	6 828 000	7 283 385	5 805 106	291 319	6 096 425	1 186 960

^{a/} GC(XXVII)/686, Table 5 and GC(XXVII)/686/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 1984

	Original estimates ^{a/}	Actual resources			Difference
		Receipts	Outstanding	Total	
A. International Centre for Theoretical Physics					
Canada	-	53 962	3 817	57 779	57 779
Denmark	13 000	(287)	9 091	8 804	(4 196)
Germany, Federal Republic of	25 000	-	-	-	(25 000)
Italy	3 000 000	2 055 076	944 924	3 000 000	-
Japan	22 000	33 360	-	33 360	11 360
Kuwait	50 000	50 000	-	50 000	-
Sweden	125 000	120 867	-	120 867	(4 133)
United States of America	100 000	-	50 000	50 000	(50 000)
United Nations Educational, Scientific and Cultural Organization (UNESCO)	415 000	440 000	-	440 000	25 000
United Nations Financing System for Science and Technology for Development (UNFSSTD)	170 000	-	-	-	(170 000)
United Nations University (UNU)	-	40 000	-	40 000	40 000
Organization of Petroleum Exporting Countries (OPEC)	100 000	-	-	-	(100 000)
Other contributions	471 000	83 163	24 091	107 254	(363 746)
Administrative Fund (IAEA)	1 171 000	1 033 533	-	1 033 533	(137 467)
Sub-total	5 662 000	3 909 674	1 031 923	4 941 597	(720 403)
B. International Laboratory of Marine Radioactivity					
Denmark	-	4 900	-	4 900	4 900
Germany, Federal Republic of	-	43 000	-	43 000	43 000
Principality of Monaco	90 000	-	81 591	81 591	(8 409)
United States of America	-	18 400	-	18 400	18 400
Administrative Fund (IAEA)	1 076 000	1 046 960	-	1 046 960	(29 040)
Sub-total	1 166 000	1 113 260	81 591	1 194 851	28 851
TOTAL	6 828 000	5 022 934	1 113 514	6 136 448	(691 552)

^{a/} GC(XXVII)/686, Table 5 and GC(XXVII)/686/Mod. 1, para. 1.

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

ACTIVITIES PARTIALLY FINANCED FROM THE
ADMINISTRATIVE FUND

INCOME AND EXPENDITURE IN THE YEAR ENDED 31 DECEMBER 1984

	1984	1983
1. <u>International Centre for Theoretical Physics</u>		
Unused balance as at 1 January	616 179	746 138
Unliquidated obligations brought forward	245 574	73 548
Income from contributions (Statement III.B)	4 941 597	4 767 181
Other income	225 632	268 108
	6 028 982	5 854 975
Disbursements during the year	4 849 089	4 993 222
Unliquidated obligations at year end	71 562	245 574
	4 920 651	5 238 796
Unused balance at year end	1 108 331	616 179
2. <u>International Laboratory of Marine Radioactivity</u>		
Unused balance as at 1 January	59 552	-
Income from contributions (Statement III.B)	1 194 851	1 197 613
	1 254 403	1 197 613
Disbursements during the year	956 017	988 448
Unliquidated obligations at year end	219 757	149 613
	1 175 774	1 138 061
Unused balance at year end	78 629	59 552

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

ACTIVITIES PARTIALLY FINANCED FROM THE
ADMINISTRATIVE FUND

ASSETS, LIABILITIES AND FUND BALANCE AS AT 31 DECEMBER 1984

1. International Centre for Theoretical Physics

	A S S E T S		L I A B I L I T I E S	
	1984	1983	1984	1983
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Cash in hand	84 210	98 159	Cash deficit	- 2 211 150
Cash at banks	162 347	-	Reserve for unliquidated obligations	71 562 245 574
Contributions receivable	1 031 923	3 032 449	Accounts payable and sundry credit balances	158 502 139 855
Accounts receivable and sundry debit balances	59 915	82 150	Fund balances	1 108 331 616 179
	<u> </u>	<u> </u>		<u> </u>
TOTAL ASSETS	<u>1 338 395</u>	<u>3 212 758</u>	TOTAL LIABILITIES	<u>1 338 395</u> <u>3 212 758</u>

2. International Laboratory of Marine Radioactivity

	A S S E T S		L I A B I L I T I E S	
	1984	1983	1984	1983
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Cash in hand	6 383	7 273	Cash deficit	9 149 -
Cash at banks	-	57 879	Accounts payable	204 5 600
Contributions receivable	81 591	-		
Accounts receivable and sundry debit balances	8	-	Fund balances	78 629 59 552
	<u> </u>	<u> </u>		<u> </u>
TOTAL ASSETS	<u>87 982</u>	<u>65 152</u>	TOTAL LIABILITIES	<u>87 982</u> <u>65 152</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 1984

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	10 391 000	9 042 660	2 094 051	13 216 695	24 353 406	8 286 431	4 578 426	12 864 857	11 488 549
Nuclear power	8 000	-	-	-	-	-	-	-	-
Nuclear fuel cycle	-	34 600	-	-	34 600	388	-	388	34 212
Nuclear safety	167 000	38 752	-	122 850	161 602	49 317	744	50 061	111 541
Food and agriculture	632 000	787 511	391 330	187 528	1 366 369	540 579	395 968	936 547	429 822
Life sciences	20 000	53 201	-	-	53 201	-	-	-	53 201
Physical sciences	96 000	134 803	89 511	264 464	488 778	148 768	128 505	277 273	211 505
Safeguards	2 915 000	2 533 255	343 674	3 108 870	5 985 799	2 231 854	252 637	2 484 491	3 501 308
Regional Cooperative Agreements	461 000	263 903	140 495	381 320	785 718	346 812	218 457	565 269	220 449
Public information	-	-	-	27 000	27 000	21 466	-	21 466	5 534
Small and Medium Sized Power Reactor (SMPR) Study	-	-	-	30 000	30 000	-	-	-	30 000
	14 690 000	12 888 685	3 059 061	17 338 727	33 286 473	11 625 615	5 574 737	17 200 352	16 086 121

^{a/} GC(XXVII)/686, Table 5.

(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 1984

Programmes	Original estimates ^{a/}	Actual resources			Difference
		Receipts	Outstanding	Total	
Technical assistance and co-operation	10 391 000	13 176 981	59 261	13 236 242	2 845 242
Nuclear power	8 000	-	-	-	(8 000)
Nuclear fuel cycle	-	-	-	-	-
Nuclear safety	167 000	57 850	65 000	122 850	(44 150)
Food and agriculture	632 000	90 385	97 143	187 528	(444 472)
Life sciences	20 000	-	-	-	(20 000)
Physical sciences	96 000	264 464	-	264 464	168 464
Safeguards	2 915 000	841 036	2 367 865	3 208 901	293 901
Regional Cooperative Agreements	461 000	381 320	-	381 320	(79 680)
Public information	-	27 000	-	27 000	27 000
Small and Medium Sized Power Reactor (SMPR) Study	-	15 000	15 000	30 000	30 000
Total	14 690 000	14 854 036	2 604 269	17 458 305	2 768 305

^{a/} GC(XXVII)/686, Table 5.

(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 1984

	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	147 261	19 671	120 185	-	287 117	94 899	18 307	113 206	173 911
Austria	125 799	308 833	205 128	-	639 760	378 411	52 180	430 591	209 169
Belgium	59 363	9 713	-	-	69 076	36 879	8 910	45 789	23 287
Canada	48 125	10 453	304 039	-	362 617	251 304	17 841	269 145	93 472
Chile	10 000	-	-	-	10 000	-	3 318	3 318	6 682
Finland	12 971	105 794	147 500	-	266 265	146 340	50 100	196 440	69 825
France	78 159	18 680	113 146	-	209 985	82 856	9 365	92 221	117 764
Germany, Federal Republic of	1 178 209	475 946	783 114	-	2 437 269	866 017	519 626	1 385 643	1 051 626
Italy	7 545 515	751 291	4 251 000	-	12 547 806	3 212 459	1 903 094	5 115 553	7 432 253
Japan	131 425	133 954	409 091	-	674 470	345 733	200 150	545 883	128 587
Saudi Arabia	12 436	-	-	-	12 436	207	-	207	12 229
Sweden	582 335	484 823	221 404	-	1 288 562	726 671	226 706	953 377	335 185
Switzerland	-	-	22 676	-	22 676	-	-	-	22 676
Union of Soviet Socialist Republics	208 479	103 280	1 012 820	(105 043)	1 219 536	100 174	417 908	518 082	701 454
United Kingdom of Great Britain and Northern Ireland	265 828	182 138	328 510	-	776 476	261 613	59 533	321 146	455 330
United States of America	4 913 919	314 809	3 611 354	-	8 840 082	2 667 896	1 101 783	3 769 679	5 070 403
Sub-total	15 319 824	2 919 385	11 529 967	(105 043)	29 664 133	9 171 459	4 588 821	13 760 280	15 903 853
2. Funds - UN and International Organizations									
Nuclear Energy Agency of the Organization for Economic Co-operation and Development (NEA/OECD)	1 265	-	-	-	1 265	388	-	388	877
United Nations Development Programme (UNDP)	(2 456 804)	-	4 875 509	(14 516)	2 404 189	1 974 606	768 854	2 743 460	(339 271)
United Nations Environment Programme (UNEP)	(4 992)	119 676	300 000	-	414 684	299 543	77 589	377 132	37 552
United Nations Financing System for Science and Technology for Development (UNFSSTD)	29 392	-	712 329	(19)	741 702	149 119	139 473	288 592	453 110
World Meteorological Organization (WMO)	-	20 000	10 500	-	30 500	30 500	-	30 500	-
Sub-total	(2 431 139)	139 676	5 898 338	(14 535)	3 592 340	2 454 156	985 916	3 440 072	152 268
3. Funds - Other									
Small and Medium Sized Power Reactor (SMR) Study	-	-	30 000	-	30 000	-	-	-	30 000
TOTAL	12 888 685	3 059 061	17 458 305	(119 578)	33 286 473	11 625 615	5 574 737	17 200 352	16 086 121

(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 1984

	Assets				Liabilities			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. Funds - Member States								
Australia	-	128 486	63 732	192 218	18 307	-	18 307	173 911
Austria	-	250 224	11 125	261 349	52 180	-	52 180	209 169
Belgium	-	30 587	1 610	32 197	8 910	-	8 910	23 287
Canada	-	36 313	75 000	111 313	17 841	-	17 841	93 472
Chile	-	10 000	-	10 000	3 318	-	3 318	6 682
Finland	-	89 177	30 748	119 925	50 100	-	50 100	69 825
France	-	127 129	-	127 129	9 365	-	9 365	117 764
Germany, Federal Republic of	9 000	1 543 742	52 213	1 604 955	519 626	33 703	553 329	1 051 626
Italy	30 179	9 031 478	346 405	9 408 062	1 903 094	72 715	1 975 809	7 432 253
Japan	-	281 681	58 225	339 906	200 150	11 169	211 319	128 587
Saudi Arabia	-	12 229	-	12 229	-	-	-	12 229
Sweden	-	100 641	461 250	561 891	226 706	-	226 706	335 185
Switzerland	-	22 676	-	22 676	-	-	-	22 676
Union of Soviet Socialist Republics	-	859 361	260 001	1 119 362	417 908	-	417 908	701 454
United Kingdom of Great Britain and Northern Ireland	-	464 556	50 307	514 863	59 533	-	59 533	455 330
United States of America	-	3 414 868	2 765 230	6 180 098	1 101 783	7 912	1 109 695	5 070 403
Sub-total	39 179	16 403 148	4 175 846	20 618 173	4 588 821	125 499	4 714 320	15 903 853
2. Funds - UN and International Organizations								
Nuclear Energy Agency of the Organization for Economic Co-operation and Development (NEA/OECD)	-	877	-	877	-	-	-	877
United Nations Development Programme (UNDP)	20 257	533 737	149 475	703 469	768 854	273 886	1 042 740	(339 271)
United Nations Environment Programme (UNEP)	-	113 354	1 787	115 141	77 589	-	77 589	37 552
United Nations Financing System for Science and Technology for Development (UNFSSD)	-	601 560	-	601 560	139 473	8 977	148 450	453 110
World Meteorological Organization (WMO)	-	(828)	828	-	-	-	-	-
Sub-total	20 257	1 248 700	152 090	1 421 047	985 916	282 863	1 268 779	152 268
3. Funds - Other								
Small and Medium Sized Power Reactor (SMPR) Study	-	15 000	15 000	30 000	-	-	-	30 000
TOTAL	59 436	17 666 848	4 342 936	22 069 220	5 574 737	408 362	5 983 099	16 086 121

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

P A R T I V

SCHEDULES

SCHEDULE A.1

CURRENT ACCOUNTS AT BANKS

As at 31 December 1984

Local currency	Amount in local currency	UN operational exchange rate	US dollar equivalent
Albanian leks	89 385	7.00	12 769
Argentine pesos	205 839	156.00	1 320
Australian dollars	28 944	1.16	24 951
Austrian schillings	5 367 467	21.30	251 994
Belgian francs	6 799 966	61.50	110 569
Brazilian cruzeiros	5 394 376	3 000.00	1 798
Bulgarian leva	89 793	0.985	91 160
Canadian dollars	267 082	1.31	203 879
Chinese rinminbi	348 561	2.71	128 620
Cuban pesos	228 728	0.90	254 142
Czechoslovak korunas	4 166 373	12.11	344 044
Danish kroner	308 734	11.00	28 067
Democratic People's Republic of Korea won	210 827	2.47	85 355
Egyptian pounds	56 532	a/	50 635
Finnish markka	162 742	6.35	25 629
French francs	268 605	9.40	28 575
German Democratic Republic marks	133 833	3.05	43 880
Germany, Federal Republic of, marks	413 300	3.05	135 508
Greek drachmae	1 297 381	126.00	10 297
Hungarian forints	3 533 032	49.38	71 548
Icelandic kronur	1 480	39.40	38
Indian rupees	212 242	11.85	17 911
Iranian rials	862 338	92.46	9 327
Italian lire	186 656 419	1 900.00	98 240
Japan yen	5 228 860	243.00	21 518
Netherlands guilders	6 933	3.45	2 010
New Zealand dollars	7 270	2.05	3 546
Norwegian kroner	34 662	8.85	3 917
Pakistan rupees	1 308 469	14.66	89 254
Philippine pesos	555 997	19.95	27 870
Polish zlotys	27 576 756	122.00	226 039
Portuguese escudos	814 862	166.00	4 909
Romanian lei	2 303 517	12.25	188 042
Spanish pesetas	7 447 695	170.00	43 810
Sri Lanka rupees	441 708	25.69	17 194
Swedish kronar	249 360	8.75	28 498
Swiss francs	50 256	2.50	20 102
Thai baht	795 362	26.90	29 567
Tunisian dinars	31	0.809	38
Turkish liras	32 235 383	425.00	75 848
USSR roubles	3 210 152	0.853	3 763 367
United Kingdom pounds	8 352	0.826	10 111
United States dollars	1 074 399	1.00	1 074 399
Yugoslav dinars	15 822 812	193.00	81 984
TOTAL CURRENT ACCOUNTS AT BANKS			7 742 279

a/ EE 495 @ 0.8216 = \$ 602
 EE 56 037 @ 1.12 = \$ 50 033

DEPOSIT ACCOUNTS AT BANKS

As at 31 December 1984

Deposit	Interest rate p.a.	Maturity date	Amount in local currency	UN operational exchange rate	US dollar equivalent
Creditanstalt-Bankverein, Vienna	8 %	48 hours call	\$ 110 172	-	110 172
American Express Company, Vienna	8 %	48 hours call	\$ 183 220	-	183 220
The Chase Manhattan Bank, Vienna	8 1/2 %	48 hours call	\$ 1 239	-	1 239
Scandinavian Bank, London	8 1/4 %	48 hours call	\$ 400 000	-	400 000
Girozentrale, Vienna	9 %	85-01-02	\$ 2 200 000	-	2 200 000
Erste Oesterreichische Sparkasse, Vienna	9 %	85-01-02	\$ 2 000 000	-	2 000 000
Istituto Bancario San Paolo di Torino, Turin	12 11/16%	85-01-03	\$ 2 000 000	-	2 000 000
Banque Commerciale pour l'Europe du Nord, Paris	12 11/16%	85-01-03	\$ 2 400 000	-	2 400 000
American Express Company, Vienna	11 7/16 %	85-01-07	\$ 600 000	-	600 000
Sumitomo Bank, London	12 13/16%	85-01-11	\$ 1 000 000	-	1 000 000
Scandinavian Bank, London	12 9/16 %	85-01-17	\$ 1 500 000	-	1 500 000
Creditanstalt-Bankverein, Vienna	12 5/8 %	85-01-17	\$ 1 800 000	-	1 800 000
The Mitsui Bank, Tokyo	12 13/16%	85-01-24	\$ 700 000	-	700 000
The Chase Manhattan Bank, Vienna	12 7/32 %	85-01-31	\$ 1 000 000	-	1 000 000
Banque Indosuez, Paris	12 1/16 %	85-02-06	\$ 2 000 000	-	2 000 000
Banco di Roma, London	12 1/16 %	85-02-06	\$ 2 000 000	-	2 000 000
Girozentrale, Vienna	12 1/16 %	85-02-06	\$ 1 300 000	-	1 300 000
Compagnie Luxembourgeoise de la Dresdner Bank AG, Luxembourg	12 1/16 %	85-02-06	\$ 2 000 000	-	2 000 000
Midland Bank, London	11 7/8 %	85-02-07	\$ 1 100 000	-	1 100 000
The Chase Manhattan Bank, Vienna	10 5/8 %	85-02-11	Can\$ 600 000	1.31	458 015
Zentralsparkasse, Vienna	11 3/4 %	85-02-21	\$ 1 400 000	-	1 400 000
Istituto Bancario San Paolo di Torino, Turin	9 3/4 %	85-02-21	\$ 700 000	-	700 000
Erste Oesterreichische Sparkasse, Vienna	12 1/8 %	85-02-25	\$ 1 000 000	-	1 000 000
Commerzbank, Frankfurt	9 5/16 %	85-02-26	\$ 1 300 000	-	1 300 000
Erste Oesterreichische Sparkasse, Vienna	9 1/16 %	85-03-04	\$ 800 000	-	800 000
Bank of Tokyo, Luxembourg	9 5/16 %	85-03-05	\$ 1 000 000	-	1 000 000
Scandinavian Bank, London	9 7/8 %	85-03-13	\$ 2 000 000	-	2 000 000
Creditanstalt-Bankverein, Vienna	9 3/16 %	85-03-14	\$ 1 500 000	-	1 500 000
Erste Oesterreichische Sparkasse, Vienna	9 3/16 %	85-03-14	\$ 1 500 000	-	1 500 000
Banque Worms, Paris	11 3/4 %	85-03-26	\$ 1 000 000	-	1 000 000
Girozentrale, Vienna	8 5/8 %	85-03-27	\$ 1 500 000	-	1 500 000
Banque Worms, Paris	11 11/16%	85-03-29	\$ 2 000 000	-	2 000 000
Creditanstalt-Bankverein, Vienna	7 1/8 %	85-03-31	AS 4 363 924	21.30	204 879
Algemene Bank Nederland, Amsterdam	11 5/8 %	85-04-03	\$ 2 200 000	-	2 200 000
Banque Nationale de Paris, Paris	11 5/8 %	85-04-03	\$ 1 400 000	-	1 400 000
The Chase Manhattan Bank, Vienna	10 1/4 %	85-04-09	\$ 2 000 000	-	2 000 000
Banque Commerciale pour l'Europe du Nord, Paris	11 1/4 %	85-04-19	\$ 1 500 000	-	1 500 000
The Chase Manhattan Bank, Vienna	10 1/4 %	85-05-06	\$ 2 000 000	-	2 000 000
Creditanstalt-Bankverein, Vienna	10 %	85-05-13	\$ 2 000 000	-	2 000 000
Mitsui Bank, Tokyo	8 7/8 %	85-05-21	\$ 3 000 000	-	3 000 000
The Chase Manhattan Bank, Vienna	8 7/8 %	85-05-21	\$ 2 000 000	-	2 000 000
Erste Oesterreichische Sparkasse, Vienna	8 7/8 %	85-05-21	\$ 2 000 000	-	2 000 000
Banco di Roma, London	9 9/16 %	85-06-04	\$ 1 800 000	-	1 800 000
Barclays Bank, London	9 1/2 %	85-06-07	\$ 1 200 000	-	1 200 000
Midland Bank, London	9 1/2 %	85-06-17	\$ 1 200 000	-	1 200 000
Bayerische Landesbank, Luxembourg	8 15/16%	85-06-21	\$ 1 500 000	-	1 500 000
The Mitsui Bank, Tokyo	8 15/16%	85-06-21	\$ 3 000 000	-	3 000 000
Citibank, Vienna	8 15/16%	85-06-21	\$ 3 000 000	-	3 000 000
Banque Nationale de Paris, Paris	8 15/16%	85-06-21	\$ 1 500 000	-	1 500 000
Girozentrale, Vienna	8 15/16%	85-06-21	\$ 1 000 000	-	1 000 000
TOTAL DEPOSIT ACCOUNTS AT BANKS					72 957 525

CURRENT AND DEPOSIT ACCOUNTS BY FUND

As at 31 December 1984

Administrative Fund	40 149 530
Working Capital Fund	2 017 400
Technical Assistance and Co-operation Fund	19 808 231
International Centre for Theoretical Physics, Trieste	162 347
International Laboratory of Marine Radioactivity, Monaco	(9 149)
Programme Activities supported by the Government of Australia	128 486
Programme Activities supported by the Government of Austria	250 224
Programme Activities supported by the Government of Belgium	30 587
Programme Activities supported by the Government of Canada	36 313
Programme Activities supported by the Government of Chile	10 000
Programme Activities supported by the Government of Finland	89 177
Programme Activities supported by the Government of France	127 129
Programme Activities supported by the Government of the Federal Republic of Germany	1 543 742
Programme Activities supported by the Government of Italy	9 031 478
Programme Activities supported by the Government of Japan	281 681
Programme Activities supported by the Government of Saudi Arabia	12 229
Programme Activities supported by the Government of Sweden	100 641
Programme Activities supported by the Government of Switzerland	22 676
Programme Activities supported by the Government of the Union of Soviet Socialist Republics	859 361
Programme Activities supported by the Government of the United Kingdom of Great Britain and Northern Ireland	464 556
Programme Activities supported by the Government of the United States of America	3 414 868
Nuclear Energy Agency of the Organization for Economic Co-operation and Development (NEA/OECD)	877
United Nations Development Programme (UNDP)	533 737
United Nations Environment Programme (UNEP)	113 354
United Nations Financing System for Science and Technology for Development (UNFSSTD)	601 560
World Meteorological Organization (WHO)	(828)
Small and Medium-Sized Power Reactor (SMPR) Study	15 000
Health Insurance Premium Reserve	204 879
Other funds and special accounts	699 718
Total Current and Deposit Accounts by Fund	80 699 804
UNESCO coupons in hand	280
TOTAL	80 700 084

CONTRIBUTIONS TO THE REGULAR BUDGET

Status as at 31 December 1984

Member State	1984				Outstanding	Prior years Outstanding	Total outstanding
	Assessed	Credits	Receipts	Total paid			
Afghanistan	6 396	-	-	-	6 396	15 467	21 863
Albania	6 396	1 409	4 987	6 396	-	-	-
Algeria	76 096	15 320	60 776	76 096	-	-	-
Argentina	430 122	-	-	-	430 122	143 575	573 697
Australia	1 441 264	344 402	1 096 862	1 441 264	-	-	-
Austria	688 501	132 002	556 499	688 501	-	-	-
Bangladesh	20 359	5 925	14 434	20 359	-	-	-
Belgium	1 175 044	-	725 530	725 530	449 514	-	449 514
Bolivia	6 396	-	-	-	6 396	9 023	15 419
Brazil	811 740	-	-	-	811 740	444 303	1 256 043
Bulgaria	106 709	20 619	86 090	106 709	-	-	-
Burma	6 671	-	1 468	1 468	5 203	-	5 203
Byelorussian Soviet Socialist Republic	330 481	74 469	256 012	330 481	-	-	-
Cameroon	6 396	1 809	-	1 809	4 587	-	4 587
Canada	2 836 625	616 046	2 220 579	2 836 625	-	-	-
Chile	44 644	9 831	34 813	44 644	-	-	-
Colombia	67 900	41 949	25 951	67 900	-	-	-
Costa Rica	12 039	-	12 039	12 039	-	-	-
Cuba	54 556	15 004	39 091	54 095	461	-	461
Cyprus	6 396	1 409	4 987	6 396	-	-	-
Czechoslovakia	697 680	156 304	541 376	697 680	-	-	-
Democratic Kampuchea	6 396	-	-	-	6 396	66 786	73 182
Democratic People's Republic of Korea	30 614	6 742	23 872	30 614	-	-	-
Denmark	688 501	138 129	550 372	688 501	-	-	-
Dominican Republic	17 681	-	-	-	17 681	157 502	175 183
Ecuador	12 039	-	6 137	6 137	5 902	-	5 902
Egypt	43 615	9 606	34 009	43 615	-	-	-
El Salvador	6 396	-	-	-	6 396	24 013	30 409
Ethiopia	6 396	1 409	4 871	6 280	116	-	116
Finland	440 642	90 444	350 198	440 642	-	-	-
France	5 985 372	1 162 001	4 823 371	5 985 372	-	-	-
Gabon	18 359	-	18 359	18 359	-	-	-
German Democratic Republic	1 276 023	260 080	1 015 943	1 276 023	-	-	-
Germany, Federal Republic of	7 848 916	1 544 035	6 304 881	7 848 916	-	-	-
Ghana	12 658	-	12 658	12 658	-	-	-
Greece	237 019	44 996	192 023	237 019	-	-	-
Guatemala	12 314	2 711	-	2 711	9 603	-	9 603
Haiti	6 396	-	-	-	6 396	119 692	126 088
Holy See	9 179	1 842	7 337	9 179	-	-	-
Hungary	158 486	-	158 486	158 486	-	-	-
Iceland	27 539	5 525	22 014	27 539	-	-	-
India	245 686	90 161	155 525	245 686	-	-	-
Indonesia	80 215	22 282	57 933	80 215	-	-	-
Iran, Islamic Republic of	344 988	87 541	-	87 541	257 447	-	257 447
Iraq	69 424	25 756	43 668	69 424	-	-	-
Ireland	165 242	29 066	136 176	165 242	-	-	-
Israel	211 140	46 443	164 697	211 140	-	-	-
Italy	3 442 506	637 555	2 804 951	3 442 506	-	-	-
Ivory Coast	17 681	-	-	-	17 681	10 395	28 076
Jamaica	12 228	2 694	9 534	12 228	-	-	-
Japan	9 482 961	1 771 815	7 711 146	9 482 961	-	-	-
Jordan	6 396	1 609	4 787	6 396	-	-	-
Kenya	6 396	1 409	4 987	6 396	-	-	-
Korea, Republic of	105 336	18 876	86 460	105 336	-	-	-
Kuwait	229 500	-	229 500	229 500	-	-	-
Lebanon	12 314	4 154	-	4 154	8 160	-	8 160
Liberia	6 396	4 388	-	4 388	2 008	-	2 008
Libyan Arab Jamahiriya	238 682	-	64 494	64 494	174 188	-	174 188
Liechtenstein	9 179	1 842	7 337	9 179	-	-	-
Luxembourg	55 081	9 009	46 072	55 081	-	-	-

SCHEDULE B.1 (continued)

Member State	1984					Prior years Outstanding	Total outstanding
	Assessed	Credits	Receipts	Total paid	Outstanding		
Madagascar	6 396	-	6 396	6 396	-	-	-
Malaysia	53 183	11 716	41 467	53 183	-	-	-
Mali	6 396	-	-	-	6 396	96 578	102 974
Mauritius	6 396	-	1 409	1 409	4 987	-	4 987
Mexico	527 071	100 223	426 848	527 071	-	-	-
Monaco	9 179	1 842	7 337	9 179	-	-	-
Mongolia	6 396	-	6 396	6 396	-	-	-
Morocco	30 271	-	-	-	30 271	16 277	46 548
Namibia	-	-	-	-	-	-	-
Netherlands	1 634 042	301 281	1 332 761	1 634 042	-	-	-
New Zealand	238 682	49 925	188 757	238 682	-	-	-
Nicaragua	6 396	-	-	-	6 396	17 229	23 625
Niger	6 396	-	-	-	6 396	10 118	16 514
Nigeria	110 636	-	-	-	110 636	48 026	158 662
Norway	468 181	93 926	374 255	468 181	-	-	-
Pakistan	39 002	10 031	28 971	39 002	-	-	-
Panama	12 039	-	2 657	2 657	9 382	-	9 382
Paraguay	6 396	-	-	-	6 396	3 462	9 858
Peru	41 898	-	-	-	41 898	51 453	93 351
Philippines	57 303	-	180	180	57 123	-	57 123
Poland	516 877	-	155 145	155 145	361 732	-	361 732
Portugal	107 053	25 025	-	25 025	82 028	-	82 028
Qatar	27 539	5 525	22 014	27 539	-	-	-
Romania	117 844	-	-	-	117 844	209 051	326 895
Saudi Arabia	789 483	103 261	686 222	789 483	-	-	-
Senegal	6 396	1 409	-	1 409	4 987	-	4 987
Sierra Leone	6 396	-	-	-	6 396	45 604	52 000
Singapore	52 154	17 379	34 775	52 154	-	-	-
South Africa	249 183	-	-	-	249 183	681 715	930 898
Spain	1 771 746	312 574	1 459 172	1 771 746	-	-	-
Sri Lanka	6 671	2 911	3 760	6 671	-	-	-
Sudan	6 585	-	-	-	6 585	3 198	9 783
Sweden	1 211 763	245 147	966 616	1 211 763	-	-	-
Switzerland	1 009 802	194 420	815 382	1 009 802	-	-	-
Syrian Arab Republic	17 681	3 895	13 786	17 681	-	-	-
Thailand	48 913	13 659	35 254	48 913	-	-	-
Tunisia	17 681	-	17 681	17 681	-	-	-
Turkey	190 851	-	184 144	184 144	6 707	-	6 707
Uganda	6 396	-	-	-	6 396	43 746	50 142
Ukrainian Soviet Socialist Republic	1 211 763	275 773	935 990	1 211 763	-	-	-
Union of Soviet Socialist Republics	9 684 921	2 079 796	7 605 125	9 684 921	-	-	-
United Arab Emirates	146 880	17 217	129 663	146 880	-	-	-
United Kingdom of Great Britain and Northern Ireland	4 296 248	827 211	3 469 037	4 296 248	-	-	-
United Republic of Tanzania	6 396	-	-	-	6 396	5 035	11 431
United States of America	22 950 050	3 554 291	16 643 892	20 198 183	2 751 867	-	2 751 867
Uruguay	24 628	-	-	-	24 628	19 671	44 299
Venezuela	321 654	-	65 089	65 089	256 565	-	256 565
Viet Nam	13 344	3 757	9 587	13 344	-	-	-
Yugoslavia	271 559	-	271 559	271 559	-	-	-
Zaire	6 585	-	-	-	6 585	31 269	37 854
Zambia	6 396	-	-	-	6 396	-	6 396
Sub-total	88 786 000	15 710 812	66 674 619	82 385 431	6 400 569	2 273 188	8 673 757
NEW MEMBER							
China ^{a/}	685 310	-	685 310	685 310	-	-	-
TOTAL	89 471 310	15 710 812	67 359 929	83 070 741	6 400 569	2 273 188	8 673 757

^{a/} China became a Member of the Agency on 1 January 1984.

STATUS OF VOLUNTARY CONTRIBUTIONS TO THE TECHNICAL ASSISTANCE AND CO-OPERATION FUND
AS AT 31 DECEMBER 1984

Member State	1984					Prior years outstanding	Total outstanding
	Base rate %	Share of \$22.5 million target for voluntary contributions for 1984 using base rate <u>a/</u>	Pledged	Paid	Outstanding		
Afghanistan	0.01	2 250	-	-	-	-	-
Albania	0.01	2 250	1 900	-	1 900	-	1 900
Algeria	0.13	29 250	29 250	29 250	-	-	-
Argentina	0.71	159 750	159 750	-	159 750	150 100	309 850
Australia	1.57	353 250	351 887	351 887	-	-	-
Austria	0.75	168 750	168 750	168 750	-	-	-
Bangladesh	0.03	6 750	-	-	-	-	-
Belgium	1.28	288 000	89 431	89 431	-	-	-
Bolivia	0.01	2 250	-	-	-	-	-
Brazil	1.39	312 750	243 200	-	243 200	-	243 200
Bulgaria	0.18	40 500	40 500	40 500	-	-	-
Burma	0.01	2 250	-	-	-	-	-
Byelorussian Soviet Socialist Republic	0.36	81 000	89 744	89 744	-	-	-
Cameroon	0.01	2 250	2 100	2 100	-	-	-
Canada	3.09	695 250	695 250	695 250	-	-	-
Chile	0.07	15 750	15 750	15 750	-	-	-
Colombia	0.11	24 750	24 750	17 792	6 958	-	6 958
Costa Rica	0.02	4 500	509	509	-	-	-
Cuba	0.09	20 250	20 250	20 250	-	-	-
Cyprus	0.01	2 250	-	-	-	-	-
Czechoslovakia	0.76	171 000	164 918	164 918	-	-	-
Democratic Kampuchea	0.01	2 250	-	-	-	-	-
Democratic People's Republic of Korea	0.05	11 250	11 250	11 250	-	-	-
Denmark	0.75	168 750	168 750	168 750	-	-	-
Dominican Republic	0.03	6 750	-	-	-	-	-
Ecuador	0.02	4 500	4 500	4 500	-	-	-
Egypt	0.07	15 750	15 750	15 750	-	-	-
El Salvador	0.01	2 250	-	-	-	-	-
Ethiopia	0.01	2 250	-	-	-	-	-
Finland	0.48	108 000	108 000	108 000	-	-	-
France	6.52	1 467 000	1 467 000	1 467 000	-	-	-
Gabon	0.02	4 500	4 500	4 500	-	-	-
German Democratic Republic	1.39	312 750	312 750	312 750	-	-	-
Germany, Federal Republic of	8.55	1 923 750	1 923 750	1 923 750	-	-	-
Ghana	0.02	4 500	-	-	-	-	-
Greece	0.40	90 000	90 000	90 000	-	-	-
Guatemala	0.02	4 500	4 500	-	4 500	300	4 800
Haiti	0.01	2 250	-	-	-	800	800
Holy See	0.01	2 250	-	-	-	-	-
Hungary	0.23	51 750	53 156	53 156	-	-	-
Iceland	0.03	6 750	-	-	-	-	-
India	0.36	81 000	81 000	81 000	-	-	-
Indonesia	0.13	29 250	29 250	29 250	-	-	-
Iran, Islamic Republic of	0.58	130 500	-	-	-	-	-
Iraq	0.12	27 000	27 000	3 600	23 400	-	23 400
Ireland	0.18	40 500	-	-	-	-	-
Israel	0.23	51 750	-	-	-	-	-
Italy	3.75	843 750	446 927	446 927	-	-	-
Ivory Coast	0.03	6 750	-	-	-	-	-
Jamaica	0.02	4 500	-	-	-	-	-
Japan	10.33	2 324 250	2 324 250	2 324 250	-	-	-
Jordan	0.01	2 250	2 250	2 250	-	-	-
Kenya	0.01	2 250	-	-	-	-	-
Korea, Republic of	0.18	40 500	40 500	40 500	-	-	-
Kuwait	0.25	56 250	-	-	-	-	-
Lebanon	0.02	4 500	-	-	-	-	-
Liberia	0.01	2 250	-	-	-	-	-
Libyan Arab Jamahiriya	0.26	58 500	-	-	-	-	-
Liechtenstein	0.01	2 250	2 250	2 250	-	-	-
Luxembourg	0.06	13 500	-	-	-	-	-

SCHEDULE B.2 (continued)

Member State	1984				Prior years outstanding	Total outstanding	
	Base rate %	Share of \$22.5 million target for voluntary contributions for 1984 using base rate a/	Pledged	Paid			Outstanding
Madagascar	0.01	2 250	2 250	852	1 398	-	1 398
Malaysia	0.09	20 250	20 250	20 250	-	-	-
Mali	0.01	2 250	-	-	-	-	-
Mauritius	0.01	2 250	-	-	-	-	-
Mexico	0.88	198 000	198 000	198 000	-	-	-
Monaco	0.01	2 250	-	-	-	-	-
Mongolia	0.01	2 250	2 250	2 250	-	-	-
Morocco	0.05	11 250	-	-	-	-	-
Namibia	-	-	-	-	-	-	-
Netherlands	1.78	400 500	400 500	400 500	-	-	-
New Zealand	0.26	58 500	-	-	-	-	-
Nicaragua	0.01	2 250	-	-	-	-	-
Niger	0.01	2 250	-	-	-	2 900	2 900
Nigeria	0.19	42 750	42 750	-	42 750	-	42 750
Norway	0.51	114 750	114 750	114 750	-	-	-
Pakistan	0.06	13 500	13 500	13 500	-	-	-
Panama	0.02	4 500	4 500	-	4 500	-	4 500
Paraguay	0.01	2 250	-	-	-	-	-
Peru	0.07	15 750	-	-	-	16 320	16 320
Philippines	0.09	20 250	10 000	10 000	-	-	-
Poland	0.72	162 000	174 732	174 732	-	-	-
Portugal	0.18	40 500	40 500	40 500	-	-	-
Qatar	0.03	6 750	-	-	-	-	-
Romania	0.19	42 750	-	-	-	25 623	25 623
Saudi Arabia	0.86	193 500	193 500	193 500	-	-	-
Senegal	0.01	2 250	-	-	-	-	-
Sierra Leone	0.01	2 250	-	-	-	-	-
Singapore	0.09	20 250	1 800	1 800	-	-	-
South Africa	0.41	92 250	-	-	-	-	-
Spain	1.93	434 250	30 000	30 000	-	-	-
Sri Lanka	0.01	2 250	2 250	2 250	-	-	-
Sudan	0.01	2 250	-	-	-	7 350	7 350
Sweden	1.32	297 000	297 000	297 000	-	-	-
Switzerland	1.10	247 500	247 500	247 500	-	-	-
Syrian Arab Republic	0.03	6 750	-	-	-	-	-
Thailand	0.08	18 000	18 000	18 000	-	-	-
Tunisia	0.03	6 750	-	-	-	-	-
Turkey	0.32	72 000	72 000	-	72 000	-	72 000
Uganda	0.01	2 250	-	-	-	536	536
Ukrainian Soviet Socialist Republic	1.32	297 000	321 750	321 750	-	-	-
Union of Soviet Socialist Republics	10.55	2 373 750	2 366 127	2 366 127	-	-	-
United Arab Emirates	0.16	36 000	36 000	36 000	-	-	-
United Kingdom of Great Britain and Northern Ireland	4.68	1 053 000	1 053 000	1 053 000	-	-	-
United Republic of Tanzania	0.01	2 250	2 250	2 250	-	-	-
United States of America	25.00	5 625 000	5 500 000	5 500 000	-	-	-
Uruguay	0.04	9 000	-	-	-	-	-
Venezuela	0.55	123 750	40 000	40 000	-	-	-
Viet Nam	0.02	4 500	-	-	-	-	-
Yugoslavia	0.46	103 500	103 500	103 500	-	-	-
Zaire	0.01	2 250	-	-	-	-	-
Zambia	0.01	2 250	2 250	-	2 250	1 752	4 002
Sub-total	100.00	22 500 000	20 526 181	19 963 575	562 606	205 681	768 287
<u>NEW MEMBER</u>							
China b/	0.88	198 000	206 622	206 622	-	-	-
TOTAL	100.88	22 698 000	20 732 803	20 170 197	562 606	205 681	768 287

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

b/ China became a Member of the Agency on 1 January 1984.

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND
AS AT 31 DECEMBER 1984

Member State	Assessed	Paid	Outstanding
Afghanistan	200	200	-
Albania	200	200	-
Algeria	2 600	2 600	-
Argentina	14 200	14 200	-
Australia	31 400	31 400	-
Austria	15 000	15 000	-
Bangladesh	600	600	-
Belgium	25 600	25 600	-
Bolivia	200	200	-
Brazil	27 800	27 800	-
Bulgaria	3 600	3 600	-
Burma	200	200	-
Byelorussian Soviet Socialist Republic	7 200	7 200	-
Cameroon	200	200	-
Canada	61 800	61 800	-
Chile	1 400	1 400	-
Colombia	2 200	2 200	-
Costa Rica	400	400	-
Cuba	1 800	1 800	-
Cyprus	200	200	-
Czechoslovakia	15 200	15 200	-
Democratic Kampuchea	200	200	-
Democratic People's Republic of Korea	1 000	1 000	-
Denmark	15 000	15 000	-
Dominican Republic	600	400	200
Ecuador	400	400	-
Egypt	1 400	1 400	-
El Salvador	200	200	-
Ethiopia	200	200	-
Finland	9 600	9 600	-
France	130 400	130 400	-
Gabon	400	400	-
German Democratic Republic	27 800	27 800	-
Germany, Federal Republic of	171 000	171 000	-
Ghana	400	400	-
Greece	8 000	8 000	-
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	11 600	11 600	-
Iraq	2 400	2 400	-
Ireland	3 600	3 600	-
Israel	4 600	4 600	-
Italy	75 000	75 000	-
Ivory Coast	600	600	-
Jamaica	400	400	-
Japan	206 600	206 600	-
Jordan	200	200	-
Kenya	200	200	-
Korea, Republic of	3 600	3 600	-
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	-

SCHEDULE B.3 (continued)

Member State	Assessed	Paid	Outstanding
Madagascar	200	200	-
Malaysia	1 800	1 800	-
Mali	200	200	-
Mauritius	200	200	-
Mexico	17 600	17 600	-
Monaco	200	200	-
Mongolia	200	200	-
Morocco	1 000	1 000	-
Namibia	-	-	-
Netherlands	35 600	35 600	-
New Zealand	5 200	5 200	-
Nicaragua	200	200	-
Niger	200	200	-
Nigeria	3 800	3 800	-
Norway	10 200	10 200	-
Pakistan	1 200	1 200	-
Panama	400	400	-
Paraguay	200	200	-
Peru	1 400	1 400	-
Philippines	1 800	1 800	-
Poland	14 400	14 400	-
Portugal	3 600	3 600	-
Qatar	600	600	-
Romania	3 800	3 800	-
Saudi Arabia	17 200	17 200	-
Senegal	200	200	-
Sierra Leone	200	200	-
Singapore	1 800	1 800	-
South Africa	8 200	8 200	-
Spain	38 600	38 600	-
Sri Lanka	200	200	-
Sudan	200	200	-
Sweden	26 400	26 400	-
Switzerland	22 000	22 000	-
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	26 400	26 400	-
Union of Soviet Socialist Republics	211 000	211 000	-
United Arab Emirates	3 200	3 200	-
United Kingdom of Great Britain and Northern Ireland	93 600	93 600	-
United Republic of Tanzania	200	200	-
United States of America	500 000	500 000	-
Uruguay	800	800	-
Venezuela	11 000	11 000	-
Viet Nam	400	400	-
Yugoslavia	9 200	9 200	-
Zaire	200	200	-
Zambia	200	200	-
Sub-total	2 000 000	1 999 800	200
NEW MEMBER			
China ^{a/}	17 600	17 600	-
TOTAL	2 017 600	2 017 400	200

a/ China became a Member of the Agency on 1 January 1984.

SHARES OF MEMBER STATES IN THE 1983 CASH SURPLUS
TO BE SURRENDERED IN 1986

Member State	1983 Scale of assessment %	Allocation amount \$
Afghanistan	0.00731	690
Albania	0.00731	690
Algeria	0.07995	7 541
Argentina	0.54047	50 980
Australia	1.91762	180 879
Austria	0.74632	70 397
Bangladesh	0.02976	2 807
Belgium	1.27496	120 260
Bolivia	0.00731	690
Brazil	0.85056	80 229
Bulgaria	0.10844	10 229
Burma	0.00765	721
Byelorussian Soviet Socialist Republic	0.41462	39 109
Cameroon	0.00731	690
Canada	3.44136	324 606
Chile	0.05101	4 811
Colombia	0.07738	7 299
Costa Rica	0.01369	1 291
Cuba	0.07484	7 059
Cyprus	0.00731	690
Czechoslovakia	0.87071	82 130
Democratic Kampuchea	0.00731	690
Democratic People's Republic of Korea	0.03487	3 289
Denmark	0.77741	73 329
Dominican Republic	0.02007	1 893
Ecuador	0.01369	1 291
Egypt	0.04974	4 692
El Salvador	0.00731	690
Ethiopia	0.00731	690
Finland	0.50791	47 908
France	6.56139	618 903
Gabon	0.02073	1 955
German Democratic Republic	1.46154	137 860
Germany, Federal Republic of	8.70706	821 293
Ghana	0.02084	1 966
Greece	0.23729	22 382
Guatemala	0.01403	1 323
Haiti	0.00731	690
Holy See	0.01037	978
Hungary	0.24598	23 202
Iceland	0.03110	2 933
India	0.44172	41 665
Indonesia	0.11056	10 428
Iran, Islamic Republic of	0.44298	41 784
Iraq	0.07868	7 421
Ireland	0.16585	15 644
Israel	0.25914	24 443
Italy	3.61757	341 227
Ivory Coast	0.02007	1 893
Jamaica	0.01392	1 313
Japan	10.04421	947 420
Jordan	0.00731	690
Kenya	0.00731	690
Korea, Republic of	0.10036	9 466
Kuwait	0.20731	19 554

SCHEDULE C.1 (continued)

Member State	1983 Scale of assessment %	Allocation amount \$
Lebanon	0.02041	1 925
Liberia	0.00731	690
Libyan Arab Jamahiriya	0.23841	22 488
Liechtenstein	0.01037	978
Luxembourg	0.05183	4 889
Madagascar	0.00731	690
Malaysia	0.06039	5 696
Mali	0.00731	690
Mauritius	0.00731	690
Mexico	0.52898	49 896
Monaco	0.01037	978
Mongolia	0.00731	690
Morocco	0.03444	3 248
Namibia	-	-
Netherlands	1.71032	161 326
New Zealand	0.27987	26 399
Nicaragua	0.00731	690
Niger	0.00731	690
Nigeria	0.10632	10 029
Norway	0.52864	49 864
Pakistan	0.05101	4 811
Panama	0.01369	1 291
Paraguay	0.00731	690
Peru	0.04125	3 891
Philippines	0.07185	6 777
Poland	0.93405	88 104
Portugal	0.12800	12 073
Qatar	0.03110	2 933
Romania	0.14711	13 876
Saudi Arabia	0.61157	57 686
Senegal	0.00731	690
Sierra Leone	0.00731	690
Singapore	0.05274	4 975
South Africa	0.29638	27 956
Spain	1.78287	168 169
Sri Lanka	0.01403	1 323
Sudan	0.00754	711
Sweden	1.37862	130 038
Switzerland	1.09875	103 639
Syrian Arab Republic	0.02007	1 893
Thailand	0.06846	6 457
Tunisia	0.02007	1 893
Turkey	0.20411	19 253
Uganda	0.00731	690
Ukrainian Soviet Socialist Republic	1.53410	144 704
Union of Soviet Socialist Republics	11.63014	1 097 012
United Arab Emirates	0.10366	9 778
United Kingdom of Great Britain and Northern Ireland	4.67486	440 956
United Republic of Tanzania	0.00731	690
United States of America	25.91386	2 444 323
Uruguay	0.02806	2 647
Venezuela	0.33937	32 011
Viet Nam	0.02168	2 045
Yugoslavia	0.28918	27 277
Zaire	0.01392	1 313
Zambia	0.01369	1 291
TOTAL	100.00000	9 432 495

ADMINISTRATIVE FUND

Liquidation in 1984 of prior years' obligations, by appropriation section

Appropriation Section	Carry forward from 1983	Disbursements	Savings on liquidation	Carry forward to 1985
1. Technical assistance and co-operation	4 629	4 215	414	-
2. Nuclear energy and safety	750 443	503 590	54 451	192 402
3. Research and isotopes	1 988 186	1 165 736	183 206	639 244
4. Operational facilities	155 213	119 471	20 709	15 033
5. Safeguards	2 439 562	1 905 557	534 005	-
6. Policy-making organs	13 460	1 221	12 239	-
7. Executive management and administration	875 203	710 810	164 393	-
8. General services	2 870 275	2 392 007	478 268	-
9. Cost of work for others	-	-	-	-
	9 096 971	6 802 607	1 447 685	846 679

TECHNICAL ASSISTANCE AND CO-OPERATION
 ASSESSED PROGRAMME COSTS (INCLUDING TRUST FUNDS)
 STATUS AS AT 31 DECEMBER 1984

Member State	1983			Prior Years outstanding		Total outstanding
	Assessed	Paid	Outstanding	1982	1971-1981	
Albania	11 124	-	11 124	13 438	12 424	36 986
Algeria	9 929	-	9 929	-	-	9 929
Argentina	-	-	-	3 976	-	3 976
Bolivia	14 007	-	14 007	23 106	42 299	79 412
Brazil	22 100	22 100	-	-	-	-
Bulgaria	21 287	21 287	-	-	-	-
Burma	14 935	-	14 935	8 151	-	23 086
Cameroon	639	639	-	-	-	-
Chile	14 371	14 371	-	-	-	-
Colombia	14 688	14 688	-	-	-	-
Costa Rica	3 776	-	3 776	9 750	25 274	38 800
Cuba	20 911	-	20 911	-	-	20 911
Cyprus	4 420	-	4 420	-	-	4 420
Czechoslovakia	3 658	3 658	-	-	-	-
Democratic People's Republic of Korea	12 268	12 268	-	-	-	-
Dominican Republic	14 704	-	14 704	2 168	-	16 872
Ecuador	30 064	-	30 064	33 559	4 668	68 291
Egypt	98 286	-	98 286	15 599	-	113 885
El Salvador	2 927	-	2 927	1 418	6 413	10 758
Gabon	633	-	633	-	-	633
Ghana	15 722	-	15 722	13 928	43 482	73 132
Greece	26 025	26 025	-	4 144	-	4 144
Guatemala	7 343	-	7 343	-	-	7 343
Hong Kong (through the United Kingdom of Great Britain and Northern Ireland)	54	-	54	-	-	54
Hungary	19 990	19 990	-	-	-	-
Iceland	1 267	-	1 267	3 049	-	4 316
Indonesia	18 414	-	18 414	20 438	3 910	42 762
Iran, Islamic Republic of	2 824	-	2 824	1 169	561	4 554
Iraq	7 093	-	7 093	-	-	7 093
Israel	-	-	-	1 203	13 992	15 195
Ivory Coast	6 207	-	6 207	9 264	2 618	18 089
Jamaica	7 426	-	7 426	2 331	-	9 757
Jordan	3 103	-	3 103	3 130	27 295	33 528
Kenya	15 901	-	15 901	20 755	32 976	69 632
Korea, Republic of	34 829	34 829	-	-	-	-
Lebanon	5 314	-	5 314	54	-	5 368
Liberia	-	-	-	-	3 035	3 035
Libyan Arab Jamahiriya	8 852	-	8 852	2 483	7 278	18 613
Madagascar	10 742	-	10 742	7 211	28 226	46 179
Malaysia	22 446	-	22 446	32 446	693	55 585
Mauritius	752	-	752	655	-	1 407
Mexico	15 561	-	15 561	8 048	-	23 609
Mongolia	16 089	-	16 089	-	-	16 089
Morocco	14 896	-	14 896	13 435	2 153	30 484
Nigeria	11 500	-	11 500	22 038	34 982	68 520
Pakistan	40 088	-	40 088	-	-	40 088
Panama	14 255	6 141	8 114	-	-	8 114
Paraguay	20 751	-	20 751	4 953	10 464	36 168
Peru	38 932	-	38 932	30 316	19 695	88 943
Philippines	46 068	-	46 068	14 921	2 795	63 784
Poland	53 430	-	53 430	3 154	-	56 584
Portugal	15 436	-	15 436	18 295	-	33 731
Romania	30 301	15 297	15 004	-	-	15 004
Saudi Arabia	1 639	-	1 639	296	106	2 041
Singapore	12 096	824	11 272	-	-	11 272
Spain	834	834	-	-	-	-
Sri Lanka	31 834	-	31 834	22 879	17 036	71 749
Syrian Arab Republic	10 456	-	10 456	-	-	10 456
Thailand	31 435	31 435	-	-	-	-
Tunisia	8 201	-	8 201	16 471	40 434	65 106
Turkey	23 762	-	23 762	-	-	23 762
United Arab Emirates	231	-	231	-	346	577
Uruguay	19 660	-	19 660	29 024	8 903	57 587
Venezuela	20 462	-	20 462	3	1 639	22 104
Viet Nam	72 095	-	72 095	838	-	72 933
Yugoslavia	33 559	-	33 559	21 749	-	55 308
Zaire	13 658	-	13 658	12 226	32 911	58 795
TOTAL	1 126 260	224 386	901 874	452 071	426 608	1 780 553

TECHNICAL ASSISTANCE AND CO-OPERATION FUND

SUMMARY OF OBLIGATIONS AND DISBURSEMENTS DURING 1984 AND UNLIQUIDATED OBLIGATIONS
AS AT 31 DECEMBER 1984

Recipients	Unliquidated obligations brought forward from 1983			Net new obligations in 1984			Net disbursements in 1984			Unliquidated obligations as at 31 December 1984		
	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	-	9 333	9 333	-	18 991	18 991	-	28 324	28 324	-	-	-
Albania	-	175 833	175 833	14 000	196 246	210 246	9 938	95 962	105 900	4 062	276 117	280 179
Algeria	2 282	78 721	81 003	4 277	189 087	193 364	4 148	171 116	175 264	2 411	96 692	99 103
Bangladesh	137 781	72 425	210 206	126 606	1 620 733	1 747 339	165 312	341 002	506 314	99 075	1 352 156	1 451 231
Bolivia	22 857	76 485	99 342	45 463	65 870	111 333	42 208	101 651	143 859	26 112	40 704	66 816
Brazil	14 057	117 013	131 070	55 564	571 359	626 923	56 951	342 942	399 893	12 670	345 430	358 100
Bulgaria	64 435	16 534	80 969	167 542	1 042 091	1 209 633	118 219	354 140	472 359	113 758	704 485	818 243
Burma	-	91 532	91 532	-	200 381	200 381	-	152 887	152 887	-	139 026	139 026
Cameroon	-	-	-	-	35 379	35 379	-	19 112	19 112	-	16 267	16 267
Chile	28 880	33 305	62 185	23 337	158 887	182 224	33 366	149 809	183 175	18 851	42 383	61 234
China	-	-	-	77 831	-	77 831	58 858	-	58 858	18 973	-	18 973
Colombia	28 854	55 297	84 151	26 599	171 506	198 105	33 393	168 388	201 781	22 060	58 415	80 475
Costa Rica	1 124	13 686	14 810	1 499	122 547	124 046	-	60 274	60 274	2 623	75 959	78 582
Cuba	17 082	659 720	676 802	29 530	53 409	82 939	32 952	622 635	655 587	13 660	90 494	104 154
Cyprus	2 263	28 376	30 639	9 676	89 547	99 223	10 499	79 965	90 464	1 440	37 958	39 398
Czechoslovakia	18 002	-	18 002	6 551	-	6 551	14 257	-	14 257	10 296	-	10 296
Democratic People's Rep. of Korea	-	27 887	27 887	14 308	146 911	161 219	12 755	99 065	111 820	1 553	75 733	77 286
Dominican Republic	6 974	35 185	42 159	1 800	244 905	246 705	5 519	127 842	133 361	3 255	152 248	155 503
Ecuador	29 616	582 500	612 116	12 594	195 028	207 622	23 777	541 855	565 632	18 433	235 673	254 106
Egypt	56 617	1 270 189	1 326 806	157 065	716 557	873 622	126 924	1 070 364	1 197 288	86 758	916 382	1 003 140
El Salvador	6 330	4 200	10 530	(6 330)	31 376	25 046	-	31 758	31 758	-	3 818	3 818
Ethiopia	36 424	28 201	64 625	58 369	82 830	141 199	46 088	64 420	110 508	48 705	46 611	95 316
Gabon	-	50 025	50 025	-	18 375	18 375	-	60 759	60 759	-	7 641	7 641
Ghana	64 900	53 423	118 323	77 141	76 308	153 449	62 344	108 511	170 855	79 697	21 220	100 917
Greece	40 367	8 726	49 093	9 193	124 176	133 369	34 200	119 824	154 024	15 360	13 078	28 438
Guatemala	5 900	34 486	40 386	13 901	311 696	325 597	7 368	219 635	227 003	12 433	126 547	138 980
Hong Kong (through the United Kingdom of Great Britain and Northern Ireland)	-	1 700	1 700	-	1 526	1 526	-	1 526	1 526	-	1 700	1 700
Hungary	91 371	141 248	232 619	112 633	121 887	234 520	117 120	119 584	236 704	86 884	143 551	230 435
Iceland	8 040	-	8 040	-	222 767	222 767	4 200	222 464	226 664	3 840	303	4 143
Indonesia	7 700	84 234	91 934	58 550	340 680	399 230	30 542	266 835	297 377	35 708	158 079	193 787
Iran, Islamic Republic of	44 267	37 689	81 956	70 493	89 011	159 504	43 318	44 877	88 195	71 442	81 823	153 265
Iraq	5 499	68 942	74 441	6 815	2 787	9 602	12 314	49 471	61 785	-	22 258	22 258
Ivory Coast	3 912	30 881	34 793	4 625	187 351	191 976	8 469	128 278	136 747	68	89 954	90 022
Jamaica	13 400	41 799	55 199	(9 754)	91 609	81 855	3 646	100 904	104 550	-	32 504	32 504
Jordan	5 113	10 162	15 275	543	67 236	67 779	4 030	61 145	65 175	1 626	16 253	17 879
Kenya	57 703	42 385	100 088	60 978	128 618	189 596	77 962	112 166	190 128	40 719	58 837	99 556
Korea, Republic of	119 065	59 146	178 211	110 438	262 473	372 911	130 108	219 459	349 567	99 395	102 160	201 555
Lebanon	-	61 997	61 997	-	(2 926)	(2 926)	-	58 286	58 286	-	785	785
Libyan Arab Jamahiriya	16 449	55 747	72 196	132 838	89 716	222 554	78 559	77 638	156 197	70 728	67 825	138 553
Madagascar	4 147	56 345	60 492	1	200 107	200 108	81	191 112	191 193	4 067	65 340	69 407
Malaysia	41 112	158 806	199 918	16 120	379 200	395 320	44 860	335 266	380 126	12 372	202 740	215 112
Mali	7 555	52 066	59 621	31 967	181 201	213 168	18 472	134 416	152 888	21 050	98 851	119 901
Mauritius	-	7 900	7 900	12 765	57 330	70 095	5 512	39 559	45 071	7 253	25 671	32 924
Mexico	50 747	121 974	172 721	98 463	341 794	440 257	101 125	279 580	380 705	48 085	184 188	232 273
Mongolia	-	76 871	76 871	7 407	(7 475)	(68)	1 493	46 577	48 070	5 914	22 819	28 733

Recipients	Unliquidated obligations brought forward from 1983			Net new obligations in 1984			Net disbursements in 1984			Unliquidated obligations as at 31 December 1984		
	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
Morocco	15 529	110 155	125 684	9 700	15 050	24 750	18 296	100 284	118 580	6 933	24 921	31 854
Nicaragua	-	-	-	6 888	78 170	85 058	2 088	11 155	13 243	4 800	67 015	71 815
Niger	10 382	60 432	70 814	(2 002)	167 439	165 437	7 682	145 125	152 807	698	82 746	83 444
Nigeria	88 196	8 476	96 672	119 208	53 121	172 329	115 986	61 208	177 194	91 418	389	91 807
Pakistan	66 076	120 389	186 465	166 105	554 208	720 313	149 093	284 326	433 419	83 088	390 271	473 359
Panama	18 993	102 040	121 033	14 543	153 041	167 584	18 809	213 380	232 189	14 727	41 701	56 428
Paraguay	12 176	120 439	132 615	47 402	163 955	211 357	20 482	153 965	174 447	39 096	130 429	169 525
Peru	33 568	139 887	173 455	108 359	1 063 480	1 171 839	63 090	297 065	360 155	78 837	906 302	985 139
Philippines	55 682	89 199	144 881	139 264	194 998	334 262	122 878	177 427	300 305	72 068	106 770	178 838
Poland	58 836	546 949	605 785	103 600	190 270	293 870	87 763	312 179	399 942	74 673	425 040	499 713
Portugal	9 355	841 810	851 165	30 702	95 752	126 454	25 983	55 667	81 650	14 074	881 895	895 969
Romania	10 826	62 545	73 371	13 715	215 725	229 440	18 321	219 810	238 131	6 220	58 460	64 680
Senegal	24 831	19 299	44 130	2 338	224 460	226 798	22 991	141 675	164 666	4 178	102 084	106 262
Sierra Leone	4 131	57 401	61 532	5 326	53 850	59 176	8 857	71 695	80 552	600	39 556	40 156
Singapore	3 422	99 841	103 263	19 768	175 239	195 007	17 188	255 142	272 330	6 002	19 938	25 940
Spain	11 135	-	11 135	325	40 500	40 825	11 460	19 822	31 282	-	20 678	20 678
Sri Lanka	64 493	82 207	146 700	125 762	297 225	422 987	79 869	297 307	377 176	110 386	82 125	192 511
Sudan	29 830	157 683	187 513	101 169	159 749	260 918	48 399	241 737	290 136	82 600	75 695	158 295
Syrian Arab Rep.	27 925	10 020	37 945	23 473	136 704	160 177	30 625	77 620	108 245	20 773	69 104	89 877
Thailand	76 626	154 744	231 370	200 583	708 722	909 305	166 567	304 760	471 327	110 642	558 706	669 348
Tunisia	19 513	93 295	112 808	44 345	5 810	50 155	22 914	87 652	110 566	40 944	11 453	52 397
Turkey	60 317	97 664	157 981	145 687	186 750	332 437	140 936	185 332	326 268	65 068	99 082	164 150
Uganda	27 730	1 673	29 403	43 984	4 289	48 273	31 622	4 287	35 909	40 092	1 675	41 767
United Arab Emirates	-	-	-	-	6 829	6 829	-	3 259	3 259	-	3 570	3 570
United Republic of Tanzania	12 949	49 073	62 022	36 805	433 583	470 388	25 239	208 165	233 404	24 515	274 491	299 006
Uruguay	12 619	95 385	108 004	28 067	250 858	278 925	25 707	248 256	273 963	14 979	97 987	112 966
Venezuela	3 412	79 515	82 927	32 290	260 472	292 762	18 930	235 351	254 281	16 772	104 636	121 408
Viet Nam	14 888	53 433	68 321	91 024	1 043 130	1 134 154	41 348	177 208	218 556	64 564	919 355	983 919
Yugoslavia	78 380	88 602	166 982	103 279	232 913	336 192	106 893	191 784	298 677	74 766	129 731	204 497
Zaire	15 903	51 858	67 761	31 256	181 455	212 711	25 552	167 118	192 670	21 607	66 195	87 802
Zambia	16 748	111 965	128 713	48 338	242 591	290 929	40 594	230 290	270 884	24 492	124 266	148 758
Sub-total	1 945 296	8 138 953	10 084 249	3 482 701	16 829 425	20 312 126	3 097 049	12 801 434	15 898 483	2 330 948	12 166 944	14 497 892
Regional Programmes												
Africa	5 119	39 550	44 669	34 384	319 499	353 883	1 081	256 626	257 707	38 422	102 423	140 845
Asia and the Pacific	66 489	52 516	119 005	209 460	155 117	364 577	94 355	173 282	267 637	181 594	34 351	215 945
Europe	-	-	-	-	239 283	239 283	-	224 834	224 834	-	14 449	14 449
Latin America	28 391	113 017	141 408	119 754	679 952	799 706	74 636	468 632	543 268	73 509	324 337	397 846
Interregional	802 066	296 472	1 098 538	1 874 989	1 853 477	3 728 466	1 618 038	1 195 217	2 813 255	1 059 017	954 732	2 013 749
Sub-total	902 065	501 555	1 403 620	2 238 587	3 247 328	5 485 915	1 788 110	2 318 591	4 106 701	1 352 542	1 430 292	2 782 834
Administrative expenses	-	-	-	29 011	89 792	118 803	29 011	89 792	118 803	-	-	-
GRAND TOTAL	2 847 361	8 640 508	11 487 869	5 750 299	20 166 545	25 916 844	4 914 170	15 209 817	20 123 987	3 683 490	13 597 236	17 280 726

RESOURCES MADE AVAILABLE TO THE AGENCY BY MEMBER STATES DURING 1984 INCLUDING CONTRIBUTIONS IN CASH AND IN KIND

Member State	C A S H					I N K I N D						
	T O T A L	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	%	Number	Man-days
Afghanistan	6 396	6 396	-	-	-	-	-	-	-	-	-	-
Albania	8 771	6 396	1 900	-	-	-	-	475	-	-	-	-
Algeria	106 056	76 096	29 250	-	-	-	-	710	-	-	-	-
Argentina	709 193	430 122	159 750	-	-	16 700	-	23 690	78 931	36	377	-
Australia	1 959 915	1 441 264	351 887	-	120 185	-	-	900	45 679	18	120	-
Austria	1 128 189	688 501	168 750	-	205 128	23 200	5 000	7 545	30 065	29	134	-
Bangladesh	21 549	20 359	-	-	-	-	-	-	1 190	1	7	-
Belgium	1 374 420	1 175 044	89 431	-	-	15 100	-	37 087	57 758	34	208	-
Bolivia	7 926	6 396	-	-	-	-	-	-	1 530	2	9	-
Brazil	1 115 251	811 740	243 200	-	-	19 200	-	975	40 136	21	223	-
Bulgaria	179 608	106 709	40 500	-	-	-	-	7 280	25 119	14	134	-
Burma	6 671	6 671	-	-	-	-	-	-	-	-	-	-
Byelorussian Soviet Socialist Republic	420 225	330 481	89 744	-	-	-	-	-	-	-	-	-
Cameroon	8 496	6 396	2 100	-	-	-	-	-	-	-	-	-
Canada	4 130 403	2 836 625	695 250	57 779	304 039	-	-	2 520	234 190	90	834	-
Chile	69 159	44 644	15 750	-	-	-	-	2 650	6 115	4	32	-
Colombia	95 130	67 900	24 750	-	-	-	-	440	2 040	1	12	-
Costa Rica	13 228	12 039	509	-	-	-	-	-	680	1	4	-
Cuba	75 026	54 556	20 250	-	-	-	-	220	-	-	-	-
Cyprus	6 396	6 396	-	-	-	-	-	-	-	-	-	-
Czechoslovakia	1 022 596	697 680	164 918	-	-	94 000	-	665	65 333	50	527	-
Democratic Kampuchea	6 421	6 396	-	-	-	-	-	25	-	-	-	-
Democratic People's Republic of Korea	42 214	30 614	11 250	-	-	-	-	350	-	-	-	-
Denmark	894 841	688 501	168 750	13 704	-	5 400	-	795	17 691	9	49	-
Dominican Republic	18 571	17 681	-	-	-	-	-	40	850	1	5	-
Ecuador	24 869	12 039	4 500	-	-	-	-	-	8 330	7	49	-
Egypt	68 930	43 615	15 750	-	-	-	-	3 680	5 885	5	26	-
El Salvador	8 744	6 396	-	-	-	-	-	-	2 348	1	6	-
Ethiopia	6 396	6 396	-	-	-	-	-	-	-	-	-	-
Finland	764 570	440 642	108 000	-	162 500 ^{b/}	-	-	770	52 658	28	153	-
France	7 889 033	5 985 372	1 467 000	-	113 146	51 800	-	14 570	257 145	158	889	-
Gabon	22 859	18 359	4 500	-	-	-	-	-	-	-	-	-
German Democratic Republic	1 618 655	1 276 023	312 750	-	-	-	-	870	29 012	19	114	-
Germany, Federal Republic of	11 059 767	7 848 916	1 923 750	43 000	783 114	134 800	-	31 065	295 122	140	1 290	-
Ghana	16 774	12 658	-	-	-	-	-	-	4 116	1	7	-
Greece	331 649	237 019	90 000	-	-	-	-	4 630	-	-	-	-
Guatemala	21 962	12 314	4 500	-	-	-	-	180	4 968	3	22	-
Haiti	6 396	6 396	-	-	-	-	-	-	-	-	-	-
Holy See	10 039	9 179	-	-	-	-	-	860	-	-	-	-
Hungary	327 848	158 486	53 156	-	-	63 600	-	1 285	51 321	40	233	-

Member State	C A S H					I N K I N D					
	T O T A L	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
Iceland	27 539	27 539	-	-	-	-	-	-	-	-	-
India	542 839	245 686	81 000	-	-	48 800	53 000	3 080	111 273	60	508
Indonesia	112 075	80 215	29 250	-	-	-	-	60	2 550	2	15
Iran, Islamic Republic of	344 988	344 988	-	-	-	-	-	-	-	-	-
Iraq	98 792	69 424	27 000	-	-	-	-	30	2 338	1	6
Ireland	165 242	165 242	-	-	-	-	-	-	-	-	-
Israel	214 790	211 140	-	-	-	1 600	-	10	2 040	2	12
Italy	11 426 044	3 442 506	446 927	3 000 000	4 251 000	65 300	-	2 525	217 786	69	957
Ivory Coast	17 681	17 681	-	-	-	-	-	-	-	-	-
Jamaica	13 418	12 228	-	-	-	-	-	-	1 190	1	7
Japan	12 820 465	9 482 961	2 324 250	33 360	409 091	7 800	-	24 715	538 288	126	1 481
Jordan	8 646	6 396	2 250	-	-	-	-	-	-	-	-
Kenya	9 026	6 396	-	-	-	-	-	40	2 590	3	8
Korea, Republic of	161 766	105 336	40 500	-	-	-	-	13 040	2 890	3	17
Kuwait	285 056	229 500	-	50 000	-	-	-	-	5 556	2	10
Lebanon	12 314	12 314	-	-	-	-	-	-	-	-	-
Liberia	6 396	6 396	-	-	-	-	-	-	-	-	-
Libyan Arab Jamahiriya	242 858	238 682	-	-	-	-	-	-	4 176	2	12
Liechtenstein	11 429	9 179	2 250	-	-	-	-	-	-	-	-
Luxembourg	55 121	55 081	-	-	-	-	-	40	-	-	-
Madagascar	8 646	6 396	2 250	-	-	-	-	-	-	-	-
Malaysia	78 023	53 183	20 250	-	-	-	-	-	4 590	4	27
Mali	6 396	6 396	-	-	-	-	-	-	-	-	-
Mauritius	13 876	6 396	-	-	-	-	-	-	7 480	7	44
Mexico	768 671	527 071	198 000	-	-	-	-	20	43 580	18	157
Monaco	90 770	9 179	-	81 591	-	-	-	-	-	-	-
Mongolia	13 446	6 396	2 250	-	-	-	-	4 800	-	-	-
Morocco	36 661	30 271	-	-	-	-	-	-	6 390	3	18
Namibia	-	-	-	-	-	-	-	-	-	-	-
Netherlands	2 194 991	1 634 042	400 500	-	-	56 000	6 000	53 080	45 369	25	154
New Zealand	238 762	238 682	-	-	-	-	-	80	-	-	-
Nicaragua	6 396	6 396	-	-	-	-	-	-	-	-	-
Niger	16 716	6 396	-	-	-	-	-	-	10 320	8	48
Nigeria	153 386	110 636	42 750	-	-	-	-	-	-	-	-
Norway	603 784	468 181	114 750	-	-	-	-	-	20 853	7	40
Pakistan	82 922	39 002	13 500	-	-	-	-	1 265	29 155	9	130
Panama	16 699	12 039	4 500	-	-	-	-	160	-	-	-
Paraguay	6 396	6 396	-	-	-	-	-	-	-	-	-
Peru	56 164	41 898	-	-	-	-	-	-	14 266	6	44
Philippines	71 758	57 303	10 000	-	-	-	-	150	4 305	4	24

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
Poland	734 647	516 877	174 732	-	-	14 500	-	3 660	24 878	13	119
Portugal	151 453	107 053	40 500	-	-	-	-	3 900	-	-	-
Qatar	27 539	27 539	-	-	-	-	-	-	-	-	-
Romania	129 907	117 844	-	-	-	-	-	445	11 618	8	47
Saudi Arabia	983 058	789 483	193 500	-	-	-	-	75	-	-	-
Senegal	6 396	6 396	-	-	-	-	-	-	-	-	-
Sierra Leone	6 396	6 396	-	-	-	-	-	-	-	-	-
Singapore	57 393	52 154	1 800	-	-	-	-	15	3 424	3	12
South Africa	261 608	249 183	-	-	-	-	-	-	12 425	4	21
Spain	1 891 141	1 771 746	30 000	-	-	28 400	-	4 570	56 425	36	193
Sri Lanka	19 111	6 671	2 250 ^{c/}	-	-	-	-	40	10 150	3	71
Sudan	9 429	6 585	-	-	-	-	-	20	2 824	1	6
Sweden	1 958 155	1 211 763	297 000	120 867	221 404	-	-	270	106 851	63	391
Switzerland	1 340 625	1 009 802	247 500	-	22 676	-	-	2 230	58 417	38	220
Syrian Arab Republic	17 811	17 681	-	-	-	-	-	130	-	-	-
Thailand	70 838	48 913	18 000	-	-	-	-	130	3 795	3	21
Tunisia	17 701	17 681	-	-	-	-	-	20	-	-	-
Turkey	270 406	190 851	72 000	-	-	-	-	15	7 540	4	23
Uganda	6 396	6 396	-	-	-	-	-	-	-	-	-
Ukrainian Soviet Socialist Republic	1 533 513	1 211 763	321 750	-	-	-	-	-	-	-	-
Union of Soviet Socialist Republics	13 192 493	9 684 921	2 366 127	-	1 012 820	-	-	8 350	120 275	44	386
United Arab Emirates	182 880	146 880	36 000	-	-	-	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	6 008 454	4 296 248	1 053 000	-	328 510	89 200	-	20 506	220 990	146	847
United Republic of Tanzania	8 646	6 396	2 250	-	-	-	-	-	-	-	-
United States of America	33 406 454	22 950 050	5 500 000	68 400	3 626 354 ^{b/}	753 400	-	30 007	478 243	197	1 680
Uruguay	26 158	24 628	-	-	-	-	-	-	1 530	1	9
Venezuela	363 694	321 654	40 000	-	-	-	-	-	2 040	2	12
Viet Nam	15 984	13 344	-	-	-	-	-	2 640	-	-	-
Yugoslavia	437 492	271 559	103 500	-	-	2 400	-	18 337	41 696	29	209
Zaire	6 585	6 585	-	-	-	-	-	-	-	-	-
Zambia	8 661	6 396	2 250	-	-	-	-	15	-	-	-
<u>NEW MEMBER</u>											
China ^{d/}	919 380	685 310	206 622	-	-	-	-	465	26 983	9	59
TOTAL	130 716 494	89 471 310	20 732 803	3 468 701	11 559 967	1 491 200	64 000	343 212	3 585 301	1 679	13 509

^{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 an amount of \$ 15 000 each in support of Small and Medium Power Reactors.

^{c/} Pledged and paid a voluntary contribution in 1984 in an amount of \$ 3 800 relating to 1983.

^{d/} China became a Member of the Agency on 1 January 1984.

COMBINED TABLE OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1984 AND OF INCOME AND EXPENDITURE IN THE YEAR ENDED 31 DECEMBER 1984

Description	I	II	III	IV	Adjustments ^{a/}	Total
	Administrative Fund and Working Capital Fund	Technical Assistance and Co-operation Fund	Activities partially financed from the Administrative Fund	Funds administered on behalf of Member States, United Nations and other International Organizations		
ASSETS AND LIABILITIES AS AT 31 DECEMBER 1984						
<u>Assets</u>						
Cash in hand	85 358	-	90 593	59 436	-	235 387
Cash at banks (including interest bearing bank deposits)	42 260 827	19 808 231	162 347	17 666 848	-	79 898 253
Contributions receivable	8 673 757	1 368 287	1 113 514	2 604 269	-	13 759 827
Accounts receivable and sundry debit balances	3 516 599	3 831 042	59 923	1 738 667	-	9 146 231
Total assets	54 536 541	25 007 560	1 426 377	22 069 220	-	103 039 698
<u>Liabilities</u>						
Cash deficit	-	-	9 149	-	-	9 149
Reserve for unliquidated obligations	9 896 957	17 280 726	71 562	5 574 737	-	32 823 982
Accounts payable and sundry credit balances	2 188 151	2 504 409	158 706	408 362	-	5 259 628
Principal of the Working Capital Fund	2 000 000	-	-	-	-	2 000 000
Total liabilities	14 085 108	19 785 135	239 417	5 983 099	-	40 092 759
Fund Balances	40 451 433	5 222 425	1 186 960	16 086 121	-	62 946 939
INCOME AND EXPENDITURE FOR THE YEAR 1984						
Unused balances as at 1 January	40 190 240	8 907 250	675 731	12 888 685	-	62 661 906
Unliquidated obligations brought forward	9 096 971	11 487 869	245 574	3 059 061	-	23 889 475
Income from contributions	89 471 310	20 736 603	6 136 448	17 458 305	(2 080 493)	131 722 173
Other income	11 212 186	1 495 416	225 632	(119 578)	(559 383)	12 254 273
Total funds available	149 970 707	42 627 138	7 283 385	33 286 473	(2 639 876)	230 527 827
Disbursements during the year ^{b/}	81 810 905	20 123 987	5 805 106	11 625 615	(2 639 876)	116 725 737
Unliquidated obligations at year end	9 896 957	17 280 726	291 319	5 574 737	-	33 043 739
Surrender of prior years' cash surplus	17 811 412	-	-	-	-	17 811 412
Total expenditure	109 519 274	37 404 713	6 096 425	17 200 352	(2 639 876)	167 580 888
Unused balances at year end	40 451 433	5 222 425	1 186 960	16 086 121	-	62 946 939

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	\$ 520 550
Swedish International Development Authority	32 652
Other programme support costs	6 181

\$ 559 383

Regular Budget contributions (Statement III.B) to:

International Centre for Theoretical Physics	\$ 1 033 533
International Laboratory of Marine Radioactivity	1 046 960

\$ 2 080 493

b/ Including disbursements in respect of unliquidated obligations carried forward from 1983 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.

GLOSSARY OF TERMS

Accounting, Accrual Basis or Cash Basis

1. In the Agency's accounts, expenditures are reflected on an accrual basis[*] in the period in which they are incurred, either as obligations or as cash disbursements.

Obligations represent commitments of funds - mainly legal obligations to pay (e.g. purchase orders, contracts for services).

Unliquidated obligations are commitments for which no cash disbursements have yet been made. The funds required for settling those commitments entered into during the financial period which have not yet been settled are reserved at year-end.

2. Income is recorded on an accrual basis in the case of contributions from Member States and services rendered to other organizations. Other (miscellaneous) income is recorded on a cash basis.

Budget, Regular (Administrative Fund)

The Regular Budget covers the activities of an approved programme for which funds have been appropriated by the General Conference.

After taking into account miscellaneous income, the balance is funded from Member States' assessed contributions.

The Appropriation Sections represent the ceilings up to which the Director General is authorized to spend funds for the implementation of programmes.

Unused balances are funds not committed or spent. Under the Regular Budget, unused balances at year end must be returned to Member States in due course, in accordance with the Financial Regulations.

[Note: Balances in respect of the Technical Assistance and Co-operation Fund and extra-budgetary resources remain available for the implementation of projects and are carried forward to the following financial period.]

Budgetary Performance, Report on - a report in which expenditures are compared with funds provided in the approved budget (and any supplements thereto) for a given period and major differences are explained by reference to programme changes, programme implementation rates and cost variations.

Budgetary Surplus - the unused balance of approved budget appropriations plus additional income which was not foreseen in the original estimates for the financial year to which the surplus relates.

Contributions, Assessed - amounts to be paid by Member States towards the annual Regular Budget in accordance with a scale approved by the General Conference. These amounts are due and payable in full as of the first day of the financial year to which they relate. As of 1 January of the following financial year, unpaid balances are considered to be one year in arrears.

Contributions, Extrabudgetary - funds provided by Member States or organizations in direct support of specific Agency projects. They are not necessarily related to technical co-operation.

[*] "accrual basis. The method of keeping accounts which shows expenses incurred and income earned for a given period, although such expenses and income may not have been actually paid or received in cash." (Webster's New Collegiate Dictionary)

Contributions in kind - cost-free services and other gifts (e.g. Type II fellowships, equipment and supplies, support for meetings and training courses, and cost-free experts). Such contributions are not recorded in the accounts, since funds are neither received nor disbursed by the Agency.

Contributions, Voluntary - amounts offered in cash to the Technical Assistance and Co-operation (TAC) Fund, with no restrictions imposed as to their use.

Pledges - offers by Member States of voluntary cash contributions towards the target of the Technical Assistance and Co-operation Fund, which is decided by the General Conference.

Assessed Programme Costs - an amount, payable by a Member State, representing a percentage (at present 8%) of the annual net disbursements by the Agency in implementing approved technical assistance projects for that State.

Exchange, Loss or Gain on - loss or gain because of a change in the exchange rate or as a result of the conversion of currencies.

Exchange Difference - a difference in book values arising from a change in the accounting rate of exchange between the currency in which the accounts are kept and another currency.

Exchange Rate (Accounting or Operational) - the rate used in the accounts in order to determine the equivalent in one currency of an amount expressed in another currency (United Nations organizations normally use a common table of rates which is subject to monthly review).

Implementation - the volume of net new obligations incurred in a calendar year.

Programme Support Costs - an overhead charge levied annually by the Agency on the basis of the total direct costs of a project which the Agency has executed on behalf of another United Nations organization or of a Member State. The charge is added to the direct costs in order to arrive at total project costs for a given year.

Working Capital Fund

A fund whose level is recommended by the Board of Governors and approved by the General Conference and which is used for financing budgetary appropriations pending the receipt of assessed contributions; the level of the Fund has usually been \$ 2 million. Member States make advances to the Fund which are computed on the basis of their individual base rates of assessment. These advances are carried to the credit of the Member States.

Conversion Table from Old to New Presentation

<u>Description</u>	The Agency's Accounts for 1983 <u>GC(XXVIII)/714</u>	The Agency's Accounts for 1984 <u>for 1984</u>	<u>Description</u>	The Agency's Accounts for 1983 <u>GC(XXVIII)/714</u>	The Agency's Accounts for 1984 <u>for 1984</u>
Report by the Board of Governors	Part I		Statements (continued)	XVII	Incorporated in IV.C and IV.D
Introduction to the Report on the Agency's Accounts for 1984		new		XVIII	Closed
Report by the External Auditor	Part II	same	Schedules	A	Split up in: A.1 A.2 A.3
Report by the Director General Statements	Part III	Part I			
	I.A	Same			
	I.B	I.C		B.1	Same
	I.C	Incorporated in I.C		B.2	Dropped from this document
	I.D	Same		B.3	C.1
	I.E	Closed		C	Dropped from this document
	II	Incorporated in III.C and III.D		D	Incorporated in I.B
	III	Incorporated in III.C and III.D		E	III.B
	IV	Incorporated in I.D		F	B.3
	V.A	Incorporated in II.C and II.D		G	B.2
	V.B	Schedule D.2		H	D.1
	VI.A	Incorporated in IV.C and IV.D		I	E
	VI.B	Dropped from this document	Budgetary Performance	J	F
	VI.C			Part VI	Incorporated in Part I
	VII	Incorporated in IV.C and IV.D	Significant Accounting Policies of the Agency	Part VII	Part V
	VIII.A	Incorporated in IV.C and IV.D			<u>New Statements</u>
	VIII.B	Dropped from this document		--	II.A
	IX.A	Incorporated in IV.C and IV.D		--	II.B
	X.A			--	III.A
	XI.A			--	IV.A
	XII.A			--	IV.B
	XIII.A				<u>New Schedules</u>
	XIV.A			--	C.2
	XV.A			--	Glossary of financial terms
	XVI.A			--	Conversion table from old to new presentation
	IX.B	Dropped from this document		--	
	X.B				
	XI.B				
	XII.B				
	XIII.B				
	XIV.B				
	XV.B				
	XVI.B				

