

THE AGENCY'S ACCOUNTS FOR 1986

GC(XXXI)/801

Printed by the
International Atomic Energy Agency
in Austria - August 1987



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 1986.
2. The Board has examined the reports by the External Auditor and the Director General on the accounts, and also the accounts themselves, and submits the following draft resolution for the consideration of the General Conference with the following observations:

With regard to the proposed establishment of a reserve of US\$ 2 974 000 to cater for a possible salary adjustment payment to staff, there was considerable support in the Board in June for the idea on the condition that a final decision as to the utilization of the money would be taken in the light of what happened in the United Nations Common System - and it was generally hoped that the results of the findings of the International Civil Service Commission in that connection would be available soon and that they would be positive. However, there was no consensus at that time for the establishment of the proposed reserve, and that would be appropriately reflected in the accounts.

3. In this connection, the attention of Members is drawn to footnote a/ to Statement I.D.

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 1986 and of the report of the Board of Governors thereon [*].

[*] GC(XXXI)/801

[1] INFCIRC/8/Rev.1.

Thirty-first regular session

THE AGENCY'S ACCOUNTS FOR 1986

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INTRODUCTION TO THE REPORT ON
THE AGENCY'S ACCOUNTS FOR 1986

1. I present herewith the Agency's accounts for the year ended 31 December 1986. My comments on the implementation of the 1986 budget and highlights of the main trends and developments are presented in Part I of the document. The External Auditor's comments on the statements appear in Part II and the Agency's accounts, comprising Statements I to IV and Schedules A to F, are presented in Parts III and IV.

2. With respect to the statements, there has been no significant change in the rules and procedures according to which the Agency's accounts are kept, and the form of the presentation is the same as last year except for certain changes in Statement I.D and Schedule B.1 which are described in paragraphs 3 and 4 respectively.

3. Statement I.D contains - for 1986:

- (a) A "RESERVE FOR FUTURE PROGRAMME" in the amount of \$ 1.3 million (see also Statement I.C) and an "Allocation of reserve for future programme" in the amount of \$ 1.0 million. These relate to a decision taken by the Board of Governors in June 1985 that \$ 1.3 million from the 1985 budgetary surplus and \$ 1.0 million from the 1986 Regular Budget should remain available for the installation of safeguards equipment at a heavy-water production plant until installation of the equipment is completed or until the end of 1990, whichever is earlier.
- (b) An "Allocation of reserve for salaries adjustment" in the amount of \$ 2.974 million, corresponding to that part of the 1986 underrun which was due to the difference between the actual level of remuneration of staff in the Professional and higher categories and the respective provision in the 1986 budget (see paragraph 6 in Part I, "Report by the Director General on budgetary performance in 1986").

4. In Schedule B.1, a column entitled "% of assessment outstanding" has been added and the column headings "Outstanding" and "Total outstanding" now read "Outstanding at AS 14.20" and "Total outstanding at AS 14.20" respectively.

5. In June 1985, after considering the problem of ensuring that the Agency has the appropriate level of resources for implementing the approved programme regardless of United States dollar/Austrian schilling exchange rate fluctuations, the Board of Governors approved Secretariat proposals regarding a "split system" for the assessment of Member States' contributions to the Regular Budget which took into account the fact that a large part (about 75%) of the Agency's expenditures are incurred in Austrian schillings. The

operation of the "split system" in 1986 is reflected in various statements and schedules. Here I would simply state that, given the decline of the dollar/schilling exchange rate during 1986, the Agency would have faced considerable financial and programme implementation difficulties last year without the "split system".

6. During 1986 a fund was established for UNIDO's contribution to the IAEA/UNIDO Interregional Training Course on Advanced Analytical Techniques and one was established for an extrabudgetary contribution by Norway to the Agency's technical assistance and co-operation programme.

7. The significant accounting policies of the Agency remain unchanged.

(signed) Leonard Konstantinov
Acting Director General

P A R T I

REPORT BY THE DIRECTOR GENERAL
ON BUDGETARY PERFORMANCE IN 1986

I. REGULAR BUDGET
FINANCIAL PERFORMANCE

1. On the basis of an exchange rate of 19.50 Austrian schillings to one United States dollar, the General Conference appropriated an amount of \$ 98 680 000 for the Regular Budget. This amount had to be adjusted in accordance with the adjustment formula presented in the attachment to resolution GC(KKIX)/RES/446 in order to take into account the exchange rate actually experienced during the year - AS 15.25 to \$ 1.
2. The Regular Budget for 1986 at an exchange rate of 15.25 Austrian schillings to one United States dollar amounted to \$ 118 756 000.
3. The total appropriation was increased by a special contribution from Member States amounting to \$ 602 746 in respect of the Supplementary Nuclear Safety Programme (SNSP) in 1986. Of that amount, \$ 278 142 was used to cover costs in connection with the special session of the General Conference held from 24 to 26 September 1986.
4. Under appropriation section 2, "Nuclear energy and safety", additional costs in respect of the SNSP were partly met by the remainder of the special contribution - \$ 324 604; underruns in this appropriation section resulting from the cancellation or postponement of low-priority tasks released sufficient funds to cover those additional costs which were not met by the remainder of the special contribution. Therefore, no transfer of funds from other appropriation sections was required.
5. Table 1, which reflects the expenditures actually made in 1986, shows an underrun of \$ 5 130 713 in respect of the Agency's programmes and an underrun of \$ 5 363 141 for the nine appropriation sections.
6. A large part of the underrun - \$ 2 974 000 - is due to the difference between the actual level of remuneration of staff in the Professional and higher categories and the respective provision in the 1986 budget; in the preparation of the 1986 budget, it had been foreseen that the post adjustment as a compensation for inflation would be frozen, but a reduction in the level of remuneration - which occurred owing to the mechanical operation of a formula established by the International Civil Service Commission (ICSC) - had not been foreseen.

Earmarkings for post adjustment:

1. Technical assistance and co-operation	\$ 229 000
2. Nuclear energy and safety	591 000
3. Research and isotopes	408 000
4. Operational facilities	37 000
5. Safeguards	1 162 000
6. Policy-making organs	77 000
7. Executive management and administration	418 000
8. General services	52 000
	<hr/>
TOTAL	<u>\$ 2 974 000</u>

7. Of the funds corresponding to the underrun of \$ 2 162 958 in respect of "Safeguards", (see Table 1), \$ 1 million will be transferred to a reserve for future-year programme implementation, in line with a decision taken by the Board in June 1986 to waive the application of Financial Regulation 5.03 and to authorize the use of \$ 1 million from the 1986 Regular Budget for safeguards equipment to be installed at a heavy-water production plant. These funds will remain available for this purpose until installation of the safeguards equipment has been completed or until the end of 1990, whichever is earlier.

Table 1

Appropriation section	Appropriations	Special contributions	Appropriations and special contributions	Total expenditures	(Overruns) or underruns of appropriations
1. Technical assistance and co-operation	6 198 000	-	6 198 000	5 878 476	319 524
2. Nuclear energy and safety	19 861 000	324 604	20 185 604	19 456 652	728 952
3. Research and isotopes	16 163 000	-	16 163 000	15 753 616	409 384
4. Operational facilities	2 532 000	-	2 532 000	2 440 124	91 876
5. Safeguards	39 926 000	-	39 926 000	37 763 042	2 162 958
6. Policy-making organs	4 557 000	278 142	4 835 142	4 757 300	77 842
7. Executive management and administration	12 592 000	-	12 592 000	11 640 489	951 511
8. General services	12 469 000	-	12 469 000	12 080 334	388 666
Total Agency programmes	114 298 000	602 746	114 900 746	109 770 033	5 130 713
9. Shared support services (Cost of work for others)	4 458 000	-	4 458 000	4 225 572	232 428
CONSOLIDATED TOTAL	118 756 000	602 746^{a/}	119 358 746	113 995 605	5 363 141

^{a/} Special contributions from Member States in respect of additional nuclear-safety-related activities.

8. Tables 2 and 3 and Exhibits 1-8 provide - for the first time - information on "unit utilization"; for example, the number of page impressions budgeted for is compared with the actual number of page impressions.

Table 2

Item of expenditure	Financial performance			Unit utilization					
	Appropriations 1986	Total expenditures 1986	(Overruns) or underruns appropriations	Planned	Actual				
Salaries for established posts	46 657 000	41 710 847	4 946 153	Man-months	15 324	14 769			
Consultants	1 289 100	1 719 143	(430 043)						
Overtime	168 100	154 690	13 410						
Temporary assistance	553 600	1 218 401	(664 801)						
Common staff costs	16 096 800	15 333 796	763 004						
Equipment	4 863 800	4 674 005	189 795						
Supplies	2 569 000	3 101 094	(532 094)						
Scientific and technical contracts	3 552 000	4 157 974	(605 974)						
Training	501 600	488 662	12 938						
Conferences, symposia, seminars	1 130 500	1 146 480	(15 980)				Number of meetings	33	37
Technical committees, advisory groups	1 872 400	1 415 229	457 171				Number of meetings	135	122
Hospitality	108 900	104 209	4 691						
Representation allowance	30 000	30 000	-						
Travel	4 985 300	4 987 743	(2 443)						
Common services	10 940 500	10 663 374	277 126						
Other	1 664 300	1 102 739	561 561						
Sub-total: Direct costs	96 982 900	92 008 386	4 974 514						
Contracts administration services	445 500	410 306	35 194	Number of meetings	168	159			
Conference services	602 300	579 707	22 593						
Translation and records services	5 146 100	5 104 000	42 100	Pages	29 312	32 297			
Medical services	436 100	405 497	30 603						
Library	1 072 300	1 036 796	35 504						
Data processing services	4 529 700	4 254 400	275 300	CPU hours ^{b/}	27 690	40 745			
Printing and publishing services	5 083 100	5 089 976	(6 876)	Page impressions	113 877 760	116 951 897			
Sub-total: Shared costs	17 315 100	16 880 682	434 418						
SNSP	602 746 ^{a/}	880 965	(278 219)						
Total Agency programmes	114 298 000	108 889 068	5 408 932						
Cost of work for others	4 458 000	4 225 572	232 428						
CONSOLIDATED TOTAL	119 358 746	113 995 605	5 363 141						

^{a/} Special contributions from Member States.

^{b/} For daytime use of the central processing unit (CPU), the number of CPU hours is weighted by a factor of ten.

Comments on Table 2

9. The underrun in respect of "Salaries for established posts" relates to the fact that the level of post adjustment actually paid to staff in the Professional and higher categories was lower than that provided for in the budget and to difficulties in the recruitment of staff, especially in the Professional category.
10. An underrun of \$ 1 700 000 caused by the difficulties in staff recruitment more than offset the overruns in respect of "Consultants" (\$ 430 043) and "Temporary assistance" (\$ 664 801). The underrun in respect of "Common staff costs" corresponds to the lateness of staff recruitment. Unit utilization in respect of manpower also reflects the late recruitment of staff; 555 man-months provided for under "Salaries for established posts" (3.6% of the total) were not utilized during 1986.
11. The overruns in respect of "Supplies" and "Scientific and technical contracts" related largely to the appropriation sections "Research and isotopes" and "Safeguards".
12. Once again, meetings were generally held at lower cost than expected, in particular through a more cost-effective utilization of interpretation services. Twenty-three conferences, symposia and seminars were held compared with the 22 planned; also, the Agency co-operated in the holding of one conference. However, only 120 technical committee and advisory group meetings were convened out of the 135 provided for. One conference and two technical committee meetings were held in connection with the SNSP. Unit utilization in respect of "Conferences, symposia and seminars" includes the two sessions of the General Conference and meetings of the Board of Governors and its committees.
13. With regard to the appropriation of \$ 1 664 300 for "Other", which related to expenditures connected with the International Centre for Theoretical Physics in Trieste and with the services of the External Auditor and to some unspecified requirements, the underrun was largely offset by higher expenditures under "Equipment" (for the purchase of personal computers) and "Supplies" (computer software).
14. Under the heading "Unit utilization", the higher "Actual" than "Planned" numbers of pages and page impressions against "Translation and records services" and "Printing and publishing services" respectively relate mainly to the SNSP, for which there is a separate item line showing an overrun of \$ 278 219.
15. The underrun in respect of "Data processing services" reflects lower than expected rates of utilization by Agency programmes financed from the Regular Budget. The total Agency share of the cost of data processing services was \$ 4 543 300, as such services were also provided for technical co-operation projects (see paragraph 56 below).
16. Although there was an underrun in respect of "Data processing services", the "Actual" number of central processing unit (CPU) hours exceeded the "Planned" number. This apparent discrepancy is due to the fact that the Department of Safeguards, the data processing work for which is done on a separate CPU, utilized more CPU hours than foreseen, but - owing to the existence of the CPU used exclusively for safeguards data processing - this had no impact on the CPU capacity available to other users.

Table 3
Shared support services

Item of expenditure	Financial performance			Unit utilization			
	Appropriations 1986	Total expenditures 1986	(Overruns) or underruns appropriations	Planned	Actual		
Salaries for established posts	11 484 400	10 229 219	1 255 181	Man-months	4 512		
Consultants	8 500	34 025	(25 525)				
Overtime	42 300	114 580	(72 280)				
Temporary assistance	1 176 500	1 526 010	(349 510)				
Common staff costs	3 962 200	3 629 407	332 793				
Equipment	1 059 800	1 781 233	(721 433)				
Supplies	1 945 100	1 780 892	164 208				
Scientific and technical contracts	228 500	376 550	(148 050)				
Training	71 100	67 155	3 945				
Conferences, symposia, seminars	-	9 660	(9 660)			Number of meetings	-
Hospitality	2 000	2 068	(68)				
Travel	43 200	37 244	5 956				
Common services	2 757 500	2 808 012	(50 512)			Pages	158
Other	44 100	-	44 100				
Sub-total: Direct costs	22 825 200	22 396 055	429 145				
Translation and records services	43 200	33 000	10 200	CPU hours	3 489		
Data processing services	479 600	513 800	(34 200)				
Printing and publishing services	76 000	107 500	(31 500)				
Sub-total: Shared costs	598 800	654 300	(55 500)	Page impressions	3 353 679		
Sub-total	23 424 000	23 050 355	373 645				
Less: Cross-charge (above)	598 800	654 300	(55 500)				
Charge to Agency meetings	1 052 100	1 085 221	(33 121)				
SNSP	-	204 580	(204 580)				
Total shared support services	21 773 100	21 106 254	666 846				
Less: Cost of work for others	4 458 000	4 225 572	232 428				
TOTAL paid by Agency under shared support services	17 315 100	16 880 682	434 418				

Comments on Table 3

17. The overrun in respect of "Temporary assistance" reflects the increased use of freelance interpreters and translators in connection with meetings following the Chernobyl accident.

18. The overrun in respect of "Equipment" relates mainly to the acquisition of equipment for machine-aided translation, the introduction of new technology in the publishing area, the replacement of outdated data processing terminal controllers, and the replacement and upgrading of data processing disc storage units.

19. The cost of interpretation services provided at meetings held in connection with the SNSP accounts for the overrun under "Charge to Agency meetings"; the item "SNSP" relates to translation and printing services only.

20. Under the heading "Unit utilization", the lower "Actual" than "Planned" number of man-months was due to difficulties in the recruitment of staff; an inter-agency meeting on language arrangements, documentation and publications - not originally provided for - was convened in Vienna; the VIC Library utilized more CPU hours than expected; the number of page impressions printed for most of the support services (for conference services, translation and records services, data processing services, medical services and library services) remained generally below original estimates.

Section 1. Technical assistance and co-operation a/

Exhibit 1

Item of expenditure	Financial performance			Unit utilization	
	Appropriations 1986	Total expenditures 1986	(Overruns) or underruns appropriations	Planned	Actual
Salaries for established posts	3 413 000	2 882 790	530 210	Man-months	1 128
Consultants	60 300	203 175	(142 875)		
Overtime	4 000	5 701	(1 701)		
Temporary assistance	102 000	276 530	(174 530)		
Common staff costs	1 177 900	1 059 977	117 923		
Equipment	-	181 569	(181 569)		
Supplies	-	26 304	(26 304)		
Hospitality	1 400	1 439	(39)		
Travel	123 100	135 408	(12 308)		
Common services	69 400	47 123	22 277		
Other	78 600	1 360	77 240		
Sub-total: Direct costs	5 029 700	4 821 376	208 324		
Translation and records services	409 700	365 700	44 000	Pages	2 100
Data processing services	724 300	662 600	61 700	CPU hours	3 850
Printing and publishing services	34 300	28 800	5 500	Page impressions	1 232 400
Sub-total: Shared costs	1 168 300	1 057 100	111 200		
TOTAL	6 198 000	5 878 476	319 524^{*/}		

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

*/ Of which \$ 229 000 were earmarked for the post adjustment of salaries.

21. In order that project implementation should not be delayed because of difficulties in the recruitment of staff (reflected under both "Financial performance" and "Unit utilization"), increased use was made of "Consultants" and "Temporary assistance". However, the resulting overruns are more than offset by the underruns in respect of "Salaries for established posts" and "Common staff costs" (not to mention the earmarkings for the post adjustment of salaries).

22. Several personal computers, word-processors and terminals were purchased in order to further improve programme monitoring and administration. The related costs are reflected under "Equipment" and "Supplies", the funds being provided for under "Other" and through savings under "Shared costs".

23. The need to translate a larger number of project reports than expected resulted in a higher utilization of translation services; however, the corresponding costs were absorbed through the system employed for distributing estimated fixed costs among users.

Section 2. Nuclear energy and safety

Exhibit 2

Item of expenditure	Financial performance			Unit utilization		
	Appropriations 1986	Total expenditures 1986	(Overruns) or underruns appropriations	Planned	Actual	
Salaries for established posts	7 186 000	6 234 992	951 008	Man-months	2 052	1 990
Consultants	550 700	608 043	(57 343)			
Overtime	15 900	14 912	988			
Temporary assistance	159 300	200 756	(41 456)			
Common staff costs	2 479 400	2 292 554	186 846			
Equipment	124 800	424 163	(299 363)			
Supplies	56 400	98 135	(41 735)			
Scientific and technical contracts	786 000	810 405	(24 405)			
Training	11 700	6 605	5 095			
Conferences, symposia, seminars	348 900	299 763	49 137	Number of meetings	9	11
Technical committees, advisory groups	1 346 900	1 006 475	340 425	Number of meetings	95	88
Hospitality	40 000	37 036	2 964			
Travel	271 800	359 153	(87 353)			
Common services	363 500	354 786	8 714			
Other	111 400	2 000	109 400			
Sub-total: Direct costs	13 852 700	12 749 778	1 102 922			
Contract administration services	83 900	77 329	6 571			
Conference services	230 100	221 698	8 402	Number of meetings	104	99
Translation and records services	578 800	576 300	2 500	Pages	3 310	6 340
Library	1 072 300	1 036 796	35 504			
Data processing services	1 319 600	1 201 000	118 600	CPU hours	5 414	5 591
Printing and publishing services	2 723 600	3 031 104	(307 504)	Page impressions	58 463 670	60 424 859
Sub-total: Shared costs	6 008 300	6 144 227	(135 927)			
SNSP	324 604 ^{a/}	562 647	(238 043)			
TOTAL	20 185 604	19 456 652	728 952^{*/}			

a/ Special contributions from Member States.

*/ Of which \$ 591 000 were earmarked for the post adjustment of salaries.

24. Appropriation section 2, "Nuclear energy and safety", covers "Nuclear power", "Nuclear fuel cycle", "Nuclear safety" and "Scientific and technical information".

25. The overruns in respect of "Consultants" and "Temporary assistance" were more than offset by underruns resulting from difficulties in the recruitment of staff, which are also reflected under "Unit utilization".

26. The overrun in respect of "Equipment" related largely to the purchase of a microfiche camera and other equipment for the INIS Clearinghouse and to the acquisition of personal computers and word-processors for the Division of Nuclear Power, the Nuclear Fuel Cycle Division and the Division of Nuclear Safety.

27. Ten symposia and seminars were held as against the nine planned; in addition, a post-accident review meeting on the Chernobyl accident was convened in August 1986. Of the 95 technical committee and advisory group meetings planned, only 86 were convened; a number of meetings had to be cancelled or postponed as a result of the additional workload caused by the SNSP. On the other hand, two technical committee meetings originally not foreseen were held in connection with the SNSP. Generally, the cost per meeting was lower than expected, primarily owing to a more cost-effective use of interpretation services.

28. The printing and publishing services actually required far exceeded the budgetary provisions, mainly owing to the larger than expected number of publications and documents issued in the field of nuclear safety and radiation protection, which also resulted in the "Actual" number of pages translated far exceeding the "Planned" number.

29. The costs incurred in respect of the SNSP were \$ 238 043 higher than the special contributions available under this appropriation section, in respect of which the budget estimates for the SNSP submitted to the Board in June 1986 amounted to \$ 470 000 at an exchange rate of AS 19.50 to \$ 1 - or to \$ 540 000 at an exchange rate of AS 15.25 to \$ 1. The total expenditure on the SNSP in this appropriation section (\$ 562 647) exceeded the latter figure by \$ 22 647 (or 4% of the estimate).

Section 3. Research and isotopes

Exhibit 3

Item of expenditure	Financial performance			Unit utilization					
	Appropriations 1986	Total expenditures 1986	(Overruns) or underruns appropriations	Planned	Actual				
Salaries for established posts	7 481 000	6 593 324	887 676	Man-months	2 436	2 373			
Consultants	256 800	262 102	(5 302)						
Overtime	38 900	31 571	7 329						
Temporary assistance	35 200	68 081	(32 881)						
Common staff costs	2 580 800	2 424 087	156 713						
Equipment	303 300	670 103	(366 803)						
Supplies	468 600	623 908	(155 308)						
Scientific and technical contracts	2 162 000	2 482 719	(320 719)						
Training	21 100	8 186	12 914						
Conferences, symposia, seminars	287 200	308 309	(21 109)				Number of meetings	9	9
Technical committees, advisory groups	325 100	255 719	69 381				Number of meetings	36	30
Hospitality	20 600	25 147	(4 547)						
Travel	210 300	190 489	19 811						
Common services	1 213 900	1 327 519	(113 619)						
Non-shared transferred costs	(1 570 100)	(1 579 800)	9 700						
Other	82 400	-	82 400						
Sub-total: Direct costs	13 917 100	13 691 464	225 636						
Contract administration services	336 900	310 118	26 782	Number of meetings	45	39			
Conference services	148 400	127 158	21 242						
Translation and records services	275 200	271 200	4 000				Pages	1 558	1 547
Data processing services	381 000	249 900	131 100				CPU hours	1 684	1 368
Printing and publishing services	1 104 400	1 063 600	40 800				Page impressions	13 220 690	11 184 689
Sub-total: Shared costs	2 245 900	2 021 976	223 924						
SNSP	-	40 176	(40 176)						
TOTAL	16 163 000	15 753 616	409 384^{*/}						

^{*/} Of which \$ 408 000 were earmarked for the post adjustment of salaries.

30. Appropriation section 3, "Research and isotopes", covers "Food and agriculture", "Life sciences" and "Research and laboratories". It includes all costs related to the Agency's Laboratories at Seibersdorf and the VIC. The costs of laboratory services rendered to "Safeguards" are transferred to appropriation section 5 as "Non-shared transferred costs".
31. Changes necessary in order to meet Austrian safety requirements in the Isotope Hydrology Laboratory (located at the VIC) resulted in costs which had not been provided for. With regard to the Seibersdorf Laboratories, the acquisition of equipment not provided for in the budget was necessary in connection with an overhaul of the Chemistry Laboratory, improvements in the functioning of the electrical workshop and the establishment of a chemical storage room. Another reason for the "Equipment" overrun was the purchase of several personal computers for the monitoring of programme implementation.
32. The overrun in respect of "Supplies" relates to the upgrading and repair of scientific equipment and to an increase in the purchase of scientific supplies required for activities like analytical quality control, radiation dosimetry and the measurement of radioactive contaminants.
33. The overrun in respect of "Scientific and technical contracts" resulted largely from increases in activities relating to the sub-programmes "Soil fertility, irrigation and crop production", "Animal production and health", "Agrochemicals and residues" and "Hydrology".
34. Nine symposia and seminars were held as planned; in addition, the Agency co-operated in an international nuclear physics conference. Only 30 of the 36 planned technical committee and advisory group meetings were held; several meetings were postponed or cancelled and one was held as a consultants' meeting.
35. The overrun in respect of "Common services" was due partly to the need for additional repair and maintenance work on laboratory buildings and facilities. Generally, the cost of renting and maintaining personal computers and word-processors was higher than the budgetary provision.
36. The expenditures incurred in connection with the SNSP relate to the "Human health" programme, as foreseen in the SNSP budget estimates submitted to the Board in June 1986.

Section 4. Operational facilities

Exhibit 4

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Item of expenditure	Financial performance			Unit utilization	
	Appropriations 1986	Total expenditures 1986	(Overruns) or underruns appropriations	Planned	Actual
Salaries for established posts	752 000	665 738	86 262	Man-months	684
Consultants	15 100	15 586	(486)		
Temporary assistance	15 900	26 531	(10 631)		
Common staff costs	259 300	244 786	14 514		
Equipment	47 500	124 312	(76 812)		
Supplies	46 300	98 722	(52 422)		
Scientific and technical contracts	34 000	27 600	6 400		
Training	2 400	1 315	1 085		
Hospitality	2 300	682	1 618		
Travel	21 100	29 253	(8 153)		
Common services	38 100	53 681	(15 581)		
Non-shared transferred costs	127 600	120 800	6 800		
Other	1 079 700	1 000 000	79 700		
Sub-total: Direct costs	2 441 300	2 409 006	32 294		
Contract administration services	3 700	3 518	182	Page impressions	1 180 000
Translation and records services	1 200	-	1 200		
Printing and publishing services	85 800	27 600	58 200		
Sub-total: Shared costs	90 700	31 118	59 582		
TOTAL	2 532 000	2 440 124	91 876^{*/}		3 875 870

*/ Of which \$ 37 000 were earmarked for the post adjustment of salaries.

37. 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). 1/

38. The total underrun relates primarily to the Trieste Centre, which again required substantially less printing and publishing services than had been provided for (see, however, paragraph 40 below).

39. The overrun in respect of "Equipment" relates largely to the acquisition of a spectrophotometer and to purchases of personal computers for the Monaco Laboratory; also, a telephone system and fume hoods were purchased for installation in the new premises being made available at Monaco.

40. The overrun under "Supplies" results mainly from the upgrading of a gamma spectrometer memory and of personal computers. With regard to the underrun in respect of "Printing and publishing services", no editing services were eventually required by the Trieste Centre although provision had been made for such services; on the other hand, the "Actual" number of page impressions far exceeded the "Planned" number, owing to the fact that a larger than expected number of documents was issued.

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

1/ The figures for man-months under "Unit utilization" relate to the staff of both the Monaco Laboratory and the Trieste Centre. However, the figures for "Salaries for established posts" relate only to the staff of the Monaco Laboratory; the "Salaries for established posts" at the Trieste Centre were financed under "Other".

Exhibit 4a

Item of expenditure	Budget 1986	Actual 1986 expenditure		
		Trieste Centre	Monaco Laboratory	Total
Salaries for established posts		742 851	665 738	1 408 589
Consultants		256 955	15 586	272 541
Overtime		159 543	-	159 543
Temporary assistance		590 147	26 531	616 678
Common staff costs		388 740	244 786	633 526
Equipment		693 499	206 330	899 829
Supplies		729 170	98 722	827 892
Scientific and technical contracts		-	27 600	27 600
Training and scientists		3 542 900	1 315	3 544 215
Conferences, symposia, seminars		3 010 205	-	3 010 205
Technical committees, advisory groups		13 754	-	13 754
Hospitality		77 678	682	78 360
Travel		50 294	29 253	79 547
Common services		2 763 948	53 681	2 817 629
Non-shared transferred costs		120 800	-	120 800
Sub-total: Direct costs		13 140 484	1 370 224	14 510 708
Contracts administration services		-	3 518	3 518
Printing and publishing services		22 900	4 700	27 600
Sub-total: Shared costs		22 900	8 218	31 118
TOTAL	6 069 000	13 163 384	1 378 442	14 541 826
Source of funds:				
Regular Budget	2 532 000	1 143 700	1 296 424	2 440 124
Extrabudgetary resources	3 537 000	12 019 684	82 018	12 101 702
TOTAL	6 069 000	13 163 384	1 378 442	14 541 826

42. 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 1986 by Brazil, Denmark, Japan, Kuwait, Qatar, Sweden, the International School for Advanced Studies in Trieste (SISSA), the Royal Society (United Kingdom) and the United Nations University. Total expenditure in respect of the Trieste Centre far exceeded the budget estimate; however, the Italian Government's contribution (\$ 7.5 million) exceeded the budget estimate by \$ 4.5 million, the unused balance carried over from 1985 amounted to \$ 4 079 392 ^{2/} and other contributions exceeded the budget estimates.

43. The activities of the Monaco Laboratory are in part supported by the Principality of Monaco, which contributed an amount of \$ 82 018 in cash.

^{2/} See GC(XXX)/776, Statement III.A.

Section 5. Safeguards

Exhibit 5

Item of expenditure	Financial performance			Unit utilization		
	Appropriations 1986	Total expenditures 1986	(Overruns) or underruns appropriations	Planned	Actual	
Salaries for established posts	18 380 000	16 766 348	1 613 652	Man-months	5 460	5 259
Consultants	239 600	361 915	(122 315)			
Overtime	11 400	6 751	4 649			
Temporary assistance	52 400	333 489	(281 089)			
Common staff costs	6 341 300	6 163 058	178 242			
Equipment	4 091 800	2 691 967	1 399 833			
Supplies	1 268 700	1 572 969	(304 269)			
Scientific and technical contracts	570 000	832 341	(262 341)			
Training	-	5 179	(5 179)			
Conferences, symposia, seminars	132 200	214 680	(82 480)	Number of meetings	4	4
Technical committees, advisory groups	150 600	87 941	62 659	Number of meetings	3	3
Hospitality	15 800	22 168	(6 368)			
Representation allowance	2 500	2 500	-			
Travel	4 106 100	4 092 380	13 720			
Common services	955 100	1 029 630	(74 530)			
Non-shared transferred costs	1 852 200	1 862 500	(10 300)			
Sub-total: Direct costs	38 169 700	36 045 816	2 123 884			
Contract administration services	21 000	19 341	1 659			
Conference services	13 600	38 285	(24 685)	Number of meetings	7	7
Translation and records services	234 500	223 700	10 800	Pages	1 282	1 054
Data processing services	1 384 200	1 389 400	(5 200)	CPU hours	12 836	26 872
Printing and publishing services	103 000	46 500	56 500	Page impressions	1 429 000	1 675 993
Sub-total: Shared costs	1 756 300	1 717 226	39 074			
TOTAL	39 926 000	37 763 042	2 162 958 ^{*/}			

*/ Of which \$ 1 162 000 were earmarked for the post adjustment of salaries.
Of this amount, \$ 1 million is to be transferred to a reserve fund (see paras 7 and 45).

44. Once again, difficulties in the recruitment of staff related primarily to staff in the General Service category and necessitated the use of more temporary assistance personnel than expected. The overrun in respect of "Consultants" related mainly to special tasks - for example, the completion of the Safeguards Equipment Implementation Manual, the review of Part F of the Safeguards Technical Manual and the drafting of quality assurance procedures.

45. With regard to the underrun in respect of "Equipment", \$ 1 million will be transferred to a reserve for future-year programme implementation and used for safeguards equipment to be installed at a heavy-water production plant (see paragraph 7 above).

46. Two training courses, one symposium, one seminar and three advisory group meetings were held as planned. The cost of the seminar (on safeguards accounting data) was much higher than expected, owing to the fact that - following a decision to hold such seminars every second year, and no longer every year - the number of participants was higher than in previous years.

47. Non-shared transferred costs" related mainly to the services rendered by the Safeguards Analytical Laboratory (SAL) and to part of those rendered by the electronic and mechanical workshops at Seibersdorf; increased costs for the disposal of contaminated waste at the SAL accounted for the overrun. The costs of legal services to "Safeguards" were again in line with the budgetary provision.

48. The "Actual" number of CPU hours utilized far exceeded the "Planned" number. For security reasons, however, a separate CPU is used for safeguards data processing, so that there was no impact on the CPU capacity available to other users (see paragraph 16 above).

Section 6. Policy-making organs

Exhibit 6

Item of expenditure	Financial performance			Unit utilization		
	Appropriations 1986	Total expenditures 1986	(Overruns) or underruns appropriations	Planned	Actual	
Salaries for established posts	247 000	229 184	17 816	Man-months	60	
Overtime	37 700	35 925	1 775			
Temporary assistance	16 000	16 732	(732)			
Common staff costs	85 600	84 270	1 330			
Supplies	3 500	2 758	742	Number of meetings	11	
Conferences, symposia, seminars	362 200	323 728	38 472			
Hospitality	8 000	9 138	(1 138)			
Travel	5 500	4 817	683			
Common services	55 200	60 703	(5 503)			
Other	96 800	99 379	(2 579)	Number of meetings	13	
Sub-total: Direct costs	917 500	866 634	50 866			
Conference services	209 000	191 124	17 876			11
Translation and records services	3 033 400	3 032 200	1 200			17 418
Printing and publishing services	397 100	389 200	7 900	16 664 000	17 181	
Sub-total: Shared costs	3 639 500	3 612 524	26 976	18 470 383		
SNSP	278 142 ^{a/}	278 142	-			
TOTAL	4 835 142	4 757 300	77 842 ^{*/}			

a/ Special contributions from Member States.

*/ Of which \$ 77 000 were earmarked for the post adjustment of salaries.

49. As can be seen from the "SNSP" item line, the expenditure incurred in connection with the special session of the General Conference was entirely covered by special contributions from Member States. The budget estimate for the special session was \$ 165 000 at an exchange rate of AS 19.50 to \$ 1 or \$ 194 000 at an exchange rate of AS 15.25 to \$ 1 (the average rate experienced during 1986). Actual expenditure exceeded the latter amount by \$ 84 142, owing to the costs of necessary additional translation and printing services.

50. Under "Unit utilization", the "Actual" number of meetings includes the special session of the General Conference and two special sessions of the Board of Governors (one in May and one in December) devoted to nuclear safety matters. On the other hand, the Board's Committee on Assurances of Supply (CAS) held one session less than foreseen.

51. The excess of "Actual" over "Planned" page impressions related entirely to the special session of the General Conference.

Section 7. Executive management and administration

Exhibit 7

Item of expenditure	Financial performance			Unit utilization					
	Appropriations 1986	Total expenditures 1986	(Overruns) or underruns appropriations	Planned	Actual				
Salaries for established posts	6 757 000	5 969 093	787 907	Man-months	2 220	2 134			
Consultants	166 600	268 322	(101 722)						
Overtime	40 000	34 680	5 320						
Temporary assistance	92 000	243 764	(151 764)						
Common staff costs	2 330 800	2 193 864	136 936						
Equipment	38 200	191 174	(152 974)						
Supplies	24 800	77 243	(52 443)						
Scientific and technical contracts	-	4 909	(4 909)						
Training	466 400	467 377	(977)						
Technical committees, advisory groups	49 800	65 094	(15 294)				Number of meetings	1	1
Hospitality	20 200	8 126	12 074						
Representation allowance	27 500	27 500	-						
Travel	242 400	172 980	69 420						
Common services	261 200	217 952	43 248						
Non-shared transferred costs	(409 700)	(403 500)	(6 200)						
Other	215 400	-	215 400						
Sub-total: Direct costs	10 322 600	9 538 578	784 022						
Conference services	1 200	1 442	(242)	Number of meetings	1	1			
Translation and records services	608 400	631 200	(22 800)				Pages	3 623	3 282
Medical services	436 100	405 497	30 603						
Data processing services	640 300	642 100	(1 800)	CPU hours	3 089	3 545			
Printing and publishing services	583 400	421 672	161 728	Page impressions	18 193 600	17 114 521			
Sub-total: Shared costs	2 269 400	2 101 911	167 489						
TOTAL	12 592 000	11 640 489	951 511^{*/}						

^{*/} Of which \$ 418 000 were earmarked for the post adjustment of salaries.

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

53. Difficulties in the recruitment of staff, which resulted in underruns in respect of "Salaries for established posts" and "Common staff costs", necessitated the use of more "Consultants" and "Temporary assistance" than expected; also, the number of "Actual" man-months worked by staff serving in established posts was less than the number provided for.

54. The overrun in respect of "Equipment" reflects the acquisition of personal computers and related equipment (printers and screens).

Section 8. General services

Exhibit 8

Item of expenditure	Financial performance			Unit utilization	
	Appropriations 1986	Total expenditures 1986	(Overruns) or underruns appropriations	Planned	Actual
Salaries for established posts	2 441 000	2 369 378	71 622	Man-months	1 284
Overtime	20 200	25 150	(4 950)		
Temporary assistance	80 800	52 518	28 282		
Common staff costs	841 700	871 200	(29 500)		
Equipment <u>a/</u>	258 200	390 717	(132 517)		
Supplies <u>a/</u>	700 700	601 055	99 645		
Hospitality	600	473	127		
Travel	5 000	3 263	1 737		
Common services <u>a/</u>	7 984 100	7 571 980	412 120		
Sub-total: Direct costs	12 332 300	11 885 734	446 566		
Translation and records services	4 900	3 700	1 200	Pages	21
Data processing services	80 300	109 400	(29 100)	CPU hours	817
Printing and publishing services	51 500	81 500	(30 000)	Page impressions	3 494 400
Sub-total: Shared costs	136 700	194 600	(57 900)		3 345 860
TOTAL	12 469 000	12 080 334	388 666^{*/}		

a/ VIC operating costs included under these items of expenditure

	6 951 000	6 335 000	616 000
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*/ Of which \$ 52 000 were earmarked for the post adjustment of salaries.

55. The \$ 616 000 underrun in respect of VIC operating costs resulted from economy measures taken by UNIDO; the total expenditures on operating the VIC were less than foreseen, and the Agency's share (in absolute terms) of those expenditures was also less than foreseen.

Section 9. Cost of work for others

Exhibit 9

Services	Appropriation 1986	Expenditures UN Organizations 1986	Expenditures TC projects 1986	Total expenditures 1986	(Overrun) or underrun appropriation
Medical services	481 000	534 361	-	534 361	(53 361)
Library services	876 000	787 140	-	787 140	88 860
Data processing services	1 360 000	1 359 631	288 900	1 648 531	(288 531)
Printing services	1 741 000	1 255 540	-	1 255 540	485 460
TOTAL	4 458 000	3 936 672	288 900	4 225 572	232 428

56. Appropriation section 9 reflects the cost of certain services rendered to other United Nations organizations, except in the case of "Data processing services", which were provided also for technical co-operation projects (\$ 288 900). As such projects are financed outside the Agency's Regular Budget, the data processing costs in question are presented under "Cost of work for other".

57. The total cost of services rendered just to other United Nations organizations amounted almost exactly to the budget estimate (\$ 1 359 630, as compared to \$ 1 360 000).

58. Full recovery of the share of other organizations in total (mainly fixed) costs in respect of "Data processing services" and "Printing services" was not achieved owing to the critical financial situation of at least one of the organizations.

ANNEXES 1 and 2

59. Annexes 1 and 2 contain, respectively, additional information on financial performance in respect of the SNSP in 1986 and a summary of financial performance and programme implementation by programme area and programme.

FINANCIAL PERFORMANCE IN RESPECT OF THE SUPPLEMENTARY NUCLEAR SAFETY PROGRAMME IN 1986

1. The budget for the Supplementary Nuclear Safety Programme (SNSP) in 1986 rose from \$ 679 000 (see Attachment to document GOV/2238/Add.1) to \$ 947 600 owing to a fall in the dollar/schilling exchange rate (which accounted for \$ 123 100 of the increase) and to the fact that the level of activities proved to be higher than foreseen in certain areas.
2. In September 1986, the Board decided that the additional cost of nuclear-safety-related activities in 1986 should, to the extent that the costs were not covered by special contributions from Member States, be financed from the underrun in respect of established posts in 1986.
3. As at 31 December 1986, nineteen Member States had pledged special contributions to a total of \$ 602 746, of which \$ 399 746 had already been paid (see Table 1).
4. Most of the \$ 66 635 underrun shown in Table 2 relates to the expanded activities under programmes H and I: the underrun of \$ 20 381 under programme H resulted from the cancellation of two advisory group meetings (one on the long-term health consequences of the Chernobyl accident and one on the Agency's emergency response mechanism); the underrun of \$ 60 074 under programme I was due mainly to the fact that the cost of an OSART mission to the Republic of Korea was met from the Technical Assistance and Co-operation Fund and not from SNSP funds.
5. The underruns in respect of the post-accident analysis meeting, the meeting to draft agreements on early notification and emergency assistance and the meeting of the Expert Working Group on International Co-operation in Nuclear Safety and Radiation Protection resulted from charging the cost of the Agency staff involved in these meetings to the basic nuclear safety programme.
6. The \$ 76 142 overrun in respect of the special session of the General Conference was due to the fact that more translation and printing services were required than had been foreseen.
7. As can be seen from the following table, most of the expenditures connected with the SNSP in 1986 were covered by the pledges of special contributions. The cancellation or postponement of low-priority tasks released sufficient funds to cover the remaining expenditures, so that no transfers of funds from other appropriation sections were required.

Appropriation section	Actual expenditures as at 31 December 1986	Financed against	
		Pledges of special contributions	Savings resulting from the cancellation or postponement of low-priority tasks
Nuclear energy and safety	562 647	324 604	238 043
Research and isotopes	40 176	-	40 176
Policy-making organs	278 142	278 142	-
TOTAL	880 965	602 746	278 219

Table 1

PLEDGES OF SPECIAL CONTRIBUTIONS FOR THE
SUPPLEMENTARY NUCLEAR SAFETY PROGRAMME
AS AT 31 DECEMBER 1986

Member State	Pledged for activities foreseen in document GOV/2238/Add.1			Total	Paid
	Annex 1	Annex 2	Unspecified		
Bulgaria	\$ -	\$ -	\$ 1 300	\$ 1 300	\$ 1 300
Chile	350	-	-	350	350
China	-	-	5 900	5 900	5 900
Denmark	-	-	5 200	5 200	5 200
Finland	-	-	5 000	5 000	5 000
France	-	-	45 000	45 000	45 000
German Democratic Republic	-	-	9 300	9 300	9 300
Germany, Federal Republic of	up to 165 000	-	-	165 000	100 000
Japan	-	-	80 000	80 000	80 000
Luxembourg	-	-	630	630	630
Netherlands	-	-	10 000	10 000	-
Norway	-	-	5 000	5 000	5 000
Pakistan	-	-	400	400	400
Sweden	-	-	9 000	9 000	9 000
Switzerland	5 645	2 021	-	7 666	7 666
Turkey	-	-	3 000	3 000	-
Union of Soviet Socialist Republics	-	-	75 000	75 000	75 000
United Kingdom	-	-	50 000	50 000	50 000
United States of America	125 000	-	-	125 000	-
TOTAL	\$ 295 995	\$ 2 021	\$ 304 730	\$ 602 746	\$ 399 746

Supplementary Nuclear Safety Programme

Financial performance

	Budget approved by Board in June GOV/2238/Add.1 (1)	Budget approved by Board in September GOV/2272 (2)	Actual expenditures and obligations 31 December 1986 (3)	(Over) or underrun (2)-(3) (4)
<u>Annex 1 to GOV/2238/Add.1</u>				
1. Post-accident analysis meeting	195 000	180 300	159 732	20 568
2. Meeting to draft agreements on early notification and emergency assistance	80 000	258 700	241 393	17 307
3. Meeting of Expert Working Group on International Co-operation in Nuclear Safety and Radiation Protection	60 000	47 800	32 377	15 423
4. Special session of General Conference	165 000	202 000	278 142	(76 142)
TOTAL	500 000	688 800	711 644	(22 844)
<u>Annex 2 to GOV/2238/Add.1</u>				
Expanded activities				
Programme E	44 000	49 200	40 176	9 024
Programme H	80 000	92 600	72 219	20 381
Programme I	55 000	117 000	56 926	60 074
TOTAL	179 000	258 800	169 321	89 479
GRAND TOTAL	679 000	947 600	880 965	66 635

THE REGULAR BUDGET
by programme area and programme

Programme area/ Programme	1986 Budget	1986 actual expenditure ^{b/}	Financial performance %	Indicators of programme implementation ^{c/} %
1. NUCLEAR POWER AND THE FUEL CYCLE				
1.1. Nuclear Power Planning and Implementation in Developing Countries	1 728 000	2 008 229	116.2	103.9
1.2. Nuclear Power Plant Performance	1 285 000	1 038 788	80.8	104.6
1.3. Nuclear Fuel Cycle	1 743 000	1 796 266	103.1	99.9
1.4. Radioactive Waste Management	3 394 000	3 311 118	97.6	100.4
1.5. Advanced Systems and Applications	1 617 000	1 698 798	105.1	96.5
Sub-total	9 767 000	9 853 199	100.9	101.0
2. NUCLEAR APPLICATIONS				
2.1. Food and Agriculture	3 456 000	3 472 045	100.5	91.0
2.2. Human Health	2 693 000	2 777 779	103.1	98.2
2.3. Physical Sciences and Technology	4 475 000	4 414 538	98.6	96.7
2.4. The Laboratory	5 205 000	5 104 141	98.1	-
2.5. International Centre for Theoretical Physics SNSP	1 197 000 -	1 143 700 40 176	95.5 -	- -
Sub-total	17 026 000	16 952 379	99.6	95.2
3. NUCLEAR SAFETY AND RADIATION PROTECTION				
3.1. Radiation Protection	2 566 000	2 671 397	104.1	101.9
3.2. Safety of Nuclear Installations	2 801 000	2 532 156	90.4	109.6
3.3. Risk Assessment SNSP	627 000 324 604 ^{a/}	729 709 562 647	116.4 173.3	103.4 -
Sub-total	6 318 604	6 495 909	102.8	105.4
4. SAFEGUARDS				
4.1. Safeguards Implementation	24 666 000	24 863 817	100.8	96.0
4.2. Safeguards Development and Support	14 922 000	13 723 543	92.0	-
Sub-total	39 588 000	38 587 360	97.5	
S. DIRECTION AND SUPPORT AREA				
S.1. General Management and Secretariat of the Policy-making Organs	7 172 000	6 950 539	96.9	-
S.2. Administration	8 800 000	8 630 139	98.1	-
S.3. Technical Co-operation Servicing and Co-ordination	6 198 000	6 107 476	98.5	97.8
S.4. General Services	12 469 000	12 132 333	97.3	-
S.5. Specialized Service Activities	6 198 000	5 698 044	91.9	104.1
S.6. Shared Support Services SNSP	1 086 000 278 142 ^{a/}	1 058 513 278 142	97.5 100.0	- -
Sub-total	42 201 142	40 855 186	96.8	
Total Agency programmes	114 900 746	112 744 033	98.1	
Services provided to others	4 458 000	4 225 572	94.8	
TOTAL REGULAR BUDGET	119 358 746	116 969 605	98.0	

^{a/} Special contributions from Member States in respect of Supplementary Nuclear Programme.

^{b/} Includes \$ 2 974 000 earmarked for post adjustment (see para. 6 of this report).

^{c/} The indicators of programme implementation are derived from the lists of actions to be implemented in 1985-86 given in Part II of GC(XXVIII)/715. They are computed for each programme by adding up the implementation percentages for the relevant action, each percentage being weighted on the basis of the human resources involved in the corresponding action.

II. TECHNICAL CO-OPERATION

60. A detailed analysis of the Agency's technical co-operation activities in the previous calendar year will be provided in a report by the Director General to be submitted to the June 1987 session of the Board of Governors.

61. The following table gives a picture of the utilization of the resources which were available for technical assistance and co-operation in 1986.

Table 4

	Total resources available	Disbursements 1986	Obligations 1986	Total disbursements and obligations	Utilization and commitment of available resources
I. Technical Assistance and Co-operation Fund (TACF)	52 498 000	29 683 000 ^{a/}	22 499 000 ^{b/}	52 182 000	99%
II. UNDP and UNFSSTD	4 665 000 ^{c/}	2 558 000	1 438 000	3 996 000	86%
III. Extrabudgetary resources	14 400 000	4 933 000	2 403 000	7 336 000	51%
Total technical co-operation resources	71 563 000	37 174 000	26 340 000	63 514 000	89%

a/ Representing 69% of the cash available in 1986 (\$ 15.646 million + \$ 27.341 million).

b/ Includes \$ 5 652 000 of future-year obligations.

c/ At 31 December 1986, the balance payable to the Agency by UNDP was \$ 1.14 million and by UNFSSTD \$ 0.58 million.

Resources

62. The Technical Assistance and Co-operation Fund (TACF) accounted for the largest share (73%) of the technical co-operation resources in 1986.

63. The total resources of the TACF (see Statement II.C) were \$ 52,498 million, consisting of (a) unused balances and unliquidated obligations of \$ 24.638 million as at 1 January 1986 and (b) total income of \$ 27.860 million during 1986.

64. The resources made available by UNDP and the United Nations Financing System for Science and Technology for Development (UNFSSTD) in 1986 amounted to \$ 4.665 million. The extrabudgetary resources (\$ 14.4 million) consisted of an unused balance of \$ 11.8 million as at 1 January 1986 and estimated extrabudgetary receipts of \$ 2.6 million during 1986.

Utilization of financial resources

65. Table 4 shows that \$ 63.5 million, or 89% of the available resources, were utilized during 1986. The rate of utilization and commitment of the resources was 99% for the TACF, 86% for resources made available by UNDP and UNFSSTD, and 51% for extrabudgetary resources. Obligations represented a significant fraction (37%) of the total resources available in 1986.

Net expenditure from the TACF 3/

66. Table 5 gives net expenditure figures for the TACF by field of activity in 1985 and 1986. Net expenditure under the current-year programme increased by 21% between 1985 and 1986.

67. Table 6 shows net expenditure from the TACF by geographical area and programme component. For all areas and for non-project resources (fellowships and training courses), net expenditure increased during 1986. Net expenditure on fellowships rose by 60%, to \$ 4.7 million.

Table 5

	Net expenditure 1985	Net expenditure 1986	Increase/ (decrease)
a) CURRENT YEAR programme			
General atomic energy development	2 537 517	2 332 977	(8%)
Nuclear physics	3 170 119	2 664 581	(16%)
Nuclear chemistry	897 152	773 254	(14%)
Prospecting, mining and processing of nuclear materials	607 885	1 787 897	194%
Nuclear engineering and technology	3 894 430	5 294 308	36%
Application of isotopes and radiation in			
- Food and agriculture	3 491 707	4 866 257	39%
- Medicine	1 874 740	2 992 249	60%
- Biology	95 820	91 783	(4%)
- Industry and hydrology	1 994 530	1 957 543	(2%)
Safety in nuclear energy	4 339 511	5 108 923	18%
Miscellaneous	161 406	146 005	(10%)
Sub-total	23 064 817	28 015 777	21%
b) FUTURE YEARS programmes			
General atomic energy development	28 744	104 203	263%
Nuclear physics	319 634	68 183	(79%)
Nuclear chemistry	-	30 688	-
Prospecting, mining and processing of nuclear materials	13 061	630	(95%)
Nuclear engineering and technology	1 453 415	2 142 688	47%
Application of isotopes and radiation in			
- Food and agriculture	186 389	237 356	27%
- Medicine	74 093	84 229	14%
- Biology	-	1 558	-
- Industry and hydrology	832 562	448 722	(46%)
Safety in nuclear energy	541 557	314 915	(42%)
Sub-total	3 449 455	3 433 172	0%
GRAND TOTAL	26 514 272	31 448 949	19%

3/ Net expenditure is equal to disbursements plus year-end unliquidated obligations minus unliquidated obligations carried over from the previous year (see Statement II.A).

Table 6
TACF expenditure by area and programme component a/

	Net expenditure 1985	Net expenditure 1986	Increase/ (decrease)
I. TACF resources by area:			
Africa	3 421 884	4 438 908	30%
Asia and the Pacific	4 550 395	4 833 225	6%
Latin America	4 326 023	5 355 956	24%
Middle East and Europe	4 006 537	4 630 120	16%
Interregional	1 225 536	1 288 255	5%
Project resources, sub-total	17 530 375	20 546 464	17%
Non-project resources	5 534 442	7 469 313	35%
TOTAL	23 064 817	28 015 777	21%
II. TACF resources by component:			
Experts	5 140 184	5 345 958	4%
Equipment	11 629 857	13 837 912	19%
Fellowships	2 927 793	4 684 953	60%
Training courses	2 947 991	3 625 388	23%
Sub-contracts	257 586	375 561	46%
Miscellaneous	161 406	146 005	(10%)
TOTAL	23 064 817	28 015 777	21%

a/ Not counting expenditure connected with future years.

Net expenditure of other resources

68. Net expenditure of resources made available by UNDP and UNFSSTD and of extrabudgetary resources was as follows:

	<u>1985</u>	<u>1986</u>
Experts	2 555 557	1 929 753
Fellowships	278 689	312 081
Training courses	454 921	645 611
Equipment	4 225 696	4 304 741
Sub-contracts	574 036	131 179
Miscellaneous	<u>16 438</u>	<u>57 982</u>
	<u>8 105 337</u>	<u>7 381 347</u>

Technical assistance unit costs

69. Net expenditure by component for all technical assistance and co-operation resources is shown in Table 7, which also shows the man-months delivered for experts, fellowships and training courses.

Table 7

Components	<u>Net expenditure a/</u>		<u>Man-months</u>		<u>Cost per man-month</u>	
	1985	1986	1985	1986	1985	1986
Experts	7 695 741	7 275 711	1 507	1 414	5 107	5 145
Fellowships	3 206 482	4 997 034	3 432	3 747	934	1 334
Training courses	3 402 912	4 270 999	1 097	992	3 102	4 305
						<u>Increase/(decrease)</u>
Equipment	15 855 553	18 142 653				14%
Sub-contracts	831 622	506 740				(39%)
Miscellaneous	177 844	203 987				15%
TOTAL	<u>31 170 154</u>	<u>35 397 124</u>				<u>14%</u>

a/ Not counting expenditure connected with future years.

70. The cost per expert man-month increased by less than 1% between 1985 and 1986 as net expenditure fell in proportion to the decline in man-months delivered.

71. The increase in the cost per fellowship man-month (43%) was considerably greater than the increase in the number of fellowship man-months delivered (9%). The reason for this was that a 16.7% increase in the number of fellows and visiting scientists (from 803 in 1985 to 937 in 1986) was accompanied by a decline in average fellowship duration, to that the impact of travel and other costs was greater.

72. The 39% increase in the cost per training course man-month was accompanied by a 10% decrease in the number of man-months. The main reason for this was higher travel costs, due to a 5% (from 926 to 972) increase in the number of trainees and to the fact that in 1986 a larger fraction of the training courses involved training in more than one country. In this connection, it may be noted that training courses and fellowships are not directly comparable as regards costs; whereas fellowships tend to be fairly standardized, training courses tend to be specially designed for specific groups of trainees, with considerable variations in - for example - the amount of equipment supplied by the Agency and the amount of travel involved.

73. Net expenditure on equipment rose by 14% between 1985 and 1986. Part of the increase was due to the decline in the United States dollar/Austrian schilling exchange rate: the average rate was 20.57 Austrian schillings to one United States dollar in 1985 and 15.25 shillings to one dollar in 1986 (i.e. 26% lower).

74. The decline in sub-contract net expenditure resulted from the suspension of activities in respect of the MISR-MED project in 1986.

(signed) Leonard Konstantinov
ACTING DIRECTOR GENERAL

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

26 March 1987

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 1986. The financial Statements, which I have examined and certified, are transmitted herewith.

Accept, Sir, the assurances of my highest consideration.

(signed) D.G. Njoroge
External Auditor

Enclosures

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

P A R T I I

REPORT OF THE EXTERNAL AUDITOR TO THE BOARD OF GOVERNORS
ON THE AUDIT OF THE ACCOUNTS OF THE INTERNATIONAL ATOMIC ENERGY AGENCY
FOR THE YEAR ENDED 31 DECEMBER 1986

Introduction

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 1986.

Audit Opinion

2. I have examined the accounts of the Agency for the year ended 31 December 1986 in accordance with the principles set out in the annex to the Financial Regulations of the International Atomic Energy Agency and in conformity with generally accepted auditing standards. I have obtained all the information and explanations that I have required and, as a result of my audit, I certify that, in my opinion:

- a) The financial Statements are in agreement with the books and records of the Agency and present fairly the Agency's financial position as at 31 December 1986;
- 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 previous years, there has been close co-operation with the Office of Internal Audit and Management Services. Consequently, in determining the extent of my audit examination, I have taken into account the coverage and findings of audits carried out by that office.

ADMINISTRATIVE FUND

Unencumbered Balance of Appropriations

4. Statement I.A shows an unencumbered balance of appropriations amounting to \$ 5 130 713, representing about 4.47% of the 1986 total appropriations of \$ 114 900 746. The largest part of the underrun is indicated in the Director General's budgetary performance report as being due to the difference between the actual level of remuneration of staff in the Professional and higher categories and the respective provision in the budget. It is noted from Statement I.D that the Secretariat has created a reserve of \$ 2 974 000 to cater for a possible salary adjustment payment to staff. The establishment of this reserve requires the Board's approval in terms of Financial Regulation 7.10.

Unliquidated Obligations

5. The total unliquidated obligations relating to the Administrative Fund stood at \$ 8 074 802 as at 31 December 1986, compared to \$ 8 723 839 as at 31 December 1985. Approximately 75% of the unliquidated obligations for 1986 related to the following three appropriation sections:

<u>Section</u>	<u>Amount</u>	<u>%</u>
Research and Isotopes	\$ 1 561 965	21
Safeguards	1 707 459	23
General Services	2 336 548	31
	<hr/>	<hr/>
Total	\$ 5 605 972	75
	<hr/> <hr/>	<hr/> <hr/>

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

7. In accordance with the authority granted to him by the Board of Governors, the Director General has approved the carry forward into 1987 of unliquidated obligations amounting to \$ 1 572 857 in respect of goods not delivered and services not rendered as at 31 December 1986 as follows:

1985	Research funds	\$	580 770
1986	Research funds		805 596
1986	Other funds		186 491
	Total		\$ 1 572 857

8. Appropriate review of all outstanding obligations was made by the Division of Budget and Finance and the Office of Internal Audit and Management Services before approval was given to carry forward the unliquidated obligations into 1987.

Reserve for Safeguards Equipment

9. In June 1986, the Board of Governors authorized the use after 1986 of \$ 1 300 000 from the 1985 budgetary surplus and \$ 1 000 000 from the 1986 Regular Budget for the purchase of safeguards equipment to be installed at a heavy water production plant. The Secretariat has created a reserve of \$ 2 300 000 in line with this authorization.

Special Contributions to the Regular Budget

10. Following the accident at the Chernobyl Nuclear Power Station, the Board approved a supplementary budget estimate for 1986 of \$ 679 000 (at a United States dollar/Austrian schilling exchange rate of 19.50) for a special nuclear safety programme (\$ 500 000) and expanded nuclear safety activities (\$ 179 000) to be financed through special voluntary contributions by Member States. Nineteen Member States pledged contributions totalling \$ 602 746, of which \$ 399 746 had been received by the end of the year. The actual expenditure incurred, however, is shown as \$ 880 965, the excess of commitments over pledges being financed from savings made within the appropriation section in question.

Contributions to the Regular Budget

11. The assessed contributions receivable from Member States in respect of the 1986 Regular Budget amounted to \$ 108 987 631, out of which a total of \$ 98 026 534 – or 89.94% – was received by 31 December 1986, including credits totalling \$ 17 760 038 due to Member States on account of prior years' surpluses.

12. The cumulative unpaid assessed contributions stood at \$ 13 452 347 as at 31 December 1986 and included \$ 2 491 250 due in respect of 1985 and prior years' contributions from 25 Member States, the majority of whom have not, as reported in previous years' reports, paid their contributions for many years.

Contributions in Kind

13. Contributions in kind from various Member States, as shown in Schedule E, amounted to \$ 9 403 726. This figure is based on information received from the Agency's field officers. In ascertaining the correctness of the figures for contributions in kind, reliance has been placed on the information received from the Agency's field officers, which has been seen and which does not form an integral part of the Agency's financial accounting system. Under Financial Regulation 7.12, however, the monetary value of voluntary contributions in kind is required to be determined by the Board of Governors.

INTERNATIONAL CENTRE FOR THEORETICAL PHYSICS

14. Statement III.B shows the actual resources for the year ended 31 December 1986 as \$ 11 948 616 against estimated resources of \$ 7 075 000. The excess of \$ 4 873 616 - or about 41% of the resource estimate - was due mainly to the fact that one Member State, from which a contribution of \$ 3 000 000 had been expected, made a contribution of \$ 7 500 000. The Centre was, however, able to utilize a substantial portion of the additional contribution.

TECHNICAL ASSISTANCE AND CO-OPERATION FUND

Programme Implementation and Resource Utilization

15. As stated in the previous report on the Agency's accounts, although the rate of programme implementation has increased considerably, the increase has been accompanied by corresponding increases in the balances of unliquidated obligations at the respective year ends. The comparative position over the last five years has been as follows:

Year	Total funds available (1)	Disbursements during the year (2)	Unliquidated obligations at year end (3)	Total funds utilized (2+3)	Unused balance 1-(2+3)
1982	31 306 392	13 450 838	11 098 791	24 549 629	6 756 763
1983	37 131 228	16 736 109	11 487 869	28 223 978	8 907 250
1984	42 627 138	20 123 987	17 280 726	37 404 713	5 222 425
1985	47 700 211	23 062 341	20 732 657	43 794 998	3 905 213
1986	52 498 384	29 682 559	22 499 047	52 181 606	316 778

16. The indications, therefore, are that a substantial part of the increase in the overall utilization of resources is in the form of commitments entered into rather than actual programme delivery. It has, however, been explained that the situation reflects an increase in the share of multi-year projects in the programmes, commitments in respect of which include future-year requirements. Out of the unliquidated obligations of \$ 22 499 047 in 1986, a total of \$ 5 651 881 relates to future years.

Assessed Programme Costs

17. A review of assessed programme costs receivable in 1986 indicated that, out of the \$ 1 368 564 of assessed programme costs receivable in 1986 in respect of technical assistance delivered by the Agency in 1985, only \$ 319 784 (or 23.37%) was received, leaving a balance of \$ 1 048 780 (or 76.63%) unpaid as at 31 December 1986. As a result, the cumulative arrears of assessed programme costs increased from \$ 2 092 566 as at 31 December 1985 to \$ 2 851 538 as at 31 December 1986; they were made up as follows:

<u>Period to which arrears relate</u>	<u>Number of Member States involved</u>	<u>Total amount in arrears as at 31 December 1986</u>
1971 - 83	32	\$ 1 107 949
1984	35	694 809
1985	55	1 048 780
		<hr/>
		\$ 2 851 538
		<hr/> <hr/>

EXTRABUDGETARY FUNDS

Unused Balances

18. Statement IV.A shows unused balances as at 31 December 1986 totalling \$ 15 441 743, representing over 47% of the total funds of \$ 32 374 776 available for various projects funded by Member States and other organizations during the year. As stated in previous years, the high percentage of unused funds is an indication of an overall slow rate of project implementation. The speed with which extrabudgetary fund activities are implemented, however, depends on the donor countries' own timetables as the activities only start after the funds have been paid into the Agency's bank account.

Misr-Med Project

19. As indicated in the report on the Agency's accounts for the year ended 31 December 1985, the Misr-Med project appeared to have encountered various problems, particularly managerial, financial control and reporting problems and problems due to inadequate funding, with the result that it had not taken off as originally envisaged. Although at the time of writing that report there were indications that the Agency was pursuing the matter with a view to resolving the problems, the Member State in which the project was located requested that the project be suspended and that the Agency's international staff be withdrawn.

20. Available information indicates that, after requesting the suspension of the project, the Member State took over most of the related assets in the country, including vehicles, office equipment and files, but evidence of a proper handover of the assets and the relevant records has not been seen. Consequently, it has not been possible to confirm that all Agency equipment and other assets relating to the project have been properly accounted for and safeguarded.

21. As stated in the report for 1985, the total expenditure on the project - including unliquidated obligations - stood at \$ 5 107 440 as at 31 December 1985. The information now available shows that, as a result of savings on the liquidation of unliquidated obligations in 1986, the total expenditure incurred by the Agency in connection with the project stood at \$ 5 041 444 as at 31 December 1986. This expenditure was financed from funds donated by four Member States and from the Agency's regular technical assistance programme. The financial status of the project for the period 1 January 1982 to 31 December 1986 is as follows:

	IAEA	Austria	Italy	USSR	USA	Total
Contribution received	152 200	699 104	8 320 000	402 000	149 200	9 722 504
<u>Expenditure:</u>						
Experts	21 924	-	1 502 484	-	70 027	1 594 435
Fellowships	87 819	-	35 430	-	-	123 249
Training	-	-	-	-	-	-
Equipment	-	540 766	1 463 626	397 523	68 364	2 470 279
Sub-contracts (construction work)	-	-	853 481	-	-	853 481
Total	109 743	540 766	3 855 021	397 523	138 391	5 041 444
Balance	42 457	158 338	4 464 979	4 477	10 809	4 681 060

It is, however, understood that, on being informed of the project suspension, the various donors to the project requested the Agency not to assume any further financial obligation and to assign the remaining funds to other projects.

22. Included in the expenditure of \$ 5 041 444 incurred in connection with the Misr-Med project is a sum of \$ 80 400 paid in advance to a contractor for the erection of six prefabricated houses at the project site. The company went bankrupt before it had done the job and, although the Agency took legal action to recover the amount, as far as I am aware nothing has been recovered.

OTHER MATTERS

Losses of Assets

23. Losses of assets amounting to \$ 5 799 were reported to me in accordance with Financial Regulation 10.05; action to recover these losses through insurance has been taken up. The Director General has approved the write-off of assets valued at \$ 8 275 in accordance with Financial Regulation 10.05.

United Nations Development Programme

24. Seven certified statements and schedules together with an audit report on the Agency's participation in the United Nations Development Programme and 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.

Vienna International Centre Commissary

25. In accordance with the relevant regulations, I have audited the accounts of the Vienna International Centre Commissary, a common service for which the Agency has management responsibility. I have submitted to the Director General certified statements in respect of the Commissary for the year ended 31 December 1986.

Other special funds and accounts

26. I have also audited in accordance with the relevant regulations the following other special accounts for which the Agency has management responsibility:

Seibersdorf Restaurant Accounts
Staff Welfare Fund Accounts
Housing Projects Accounts

I have submitted to the Director General certified statements in respect of these accounts for the year ended 31 December 1986.

Acknowledgement

27. As in the previous years, I wish to record my appreciation for the very valuable assistance and co-operation extended to me and my officers by the Director General and his staff during the audit of the Agency's accounts for the year 1986. The readiness of the Agency staff to provide information and give explanations when requested to do so has, as in the past, greatly facilitated the audit work.

(signed) D.G. NJOROGE
External Auditor

Vienna, 26 March 1987

P A R T I I I

STATEMENTS

TEXT OF A LETTER DATED 25 MARCH 1987 FROM THE ACTING 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 1986, 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) Leonard Konstantinov
ACTING DIRECTOR GENERAL

CERTIFICATE OF THE EXTERNAL AUDITOR ON THE ACCOUNTS
OF THE INTERNATIONAL ATOMIC ENERGY AGENCY
FOR THE YEAR ENDED 31 DECEMBER 1986

The financial statements of the International Atomic Energy Agency for the financial year ended 31 December 1986, 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, 26 March 1987

ADMINISTRATIVE FUND

BUDGET APPROPRIATIONS, EXPENDITURES AND UNENCUMBERED BALANCES, BY SECTIONS OF THE BUDGET
FOR THE YEAR ENDED 31 DECEMBER 1986

Appropriation section	Appropriations ^{a/}	Special ^{b/} contributions	Appropriations and special contributions	Expenditures			Unencumbered balances of appropriations
				Disbursements	Unliquidated obligations	Total	
1. Technical assistance and co-operation	6 198 000	-	6 198 000	5 768 693	109 783	5 878 476	319 524
2. Nuclear energy and safety	19 861 000	324 604	20 185 604	18 636 540	820 112	19 456 652	728 952
3. Research and isotopes	16 163 000	-	16 163 000	14 191 651	1 561 965	15 753 616	409 384
4. Operational facilities	2 532 000	-	2 532 000	2 353 688	86 436	2 440 124	91 876
5. Safeguards	39 926 000	-	39 926 000	36 055 583	1 707 459	37 763 042	2 162 958
6. Policy-making organs	4 557 000	278 142	4 835 142	4 742 300	15 000	4 757 300	77 842
7. Executive management and administration	12 592 000	-	12 592 000	10 990 024	650 465	11 640 489	951 511
8. General services	12 469 000	-	12 469 000	9 743 786	2 336 548	12 080 334	388 666
Total Agency programmes	114 298 000	602 746	114 900 746	102 482 265	7 287 768	109 770 033	5 130 713
9. Shared support services (Cost of work for others)	4 458 000	-	4 458 000	4 019 308	206 264	4 225 572	232 428
CONSOLIDATED TOTAL	118 756 000	602 746	119 358 746	106 501 573	7 494 032	113 995 605	5 363 141

a/ GC(XXIX)/RES/446, para. 1

b/ See Part I, Report by the Director General on Budgetary Performance in 1986, para. 3.

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

A D M I N I S T R A T I V E F U N D
ESTIMATED AND ACTUAL RESOURCES FOR THE YEAR ENDED 31 DECEMBER 1986

	Original estimates ^{a/}	Additions	Adjusted estimates	Actual resources			Difference
				Receipts	Outstanding	Total	
Assessed contributions from Member States	108 972 179	-	108 972 179	98 026 534	10 945 645	108 972 179	-
Contribution assessed on new Member State ^{b/}	-	15 452	15 452	-	15 452	15 452	-
Special contributions	-	679 000 ^{c/}	679 000	399 746	203 000	602 746	(76 254)
Total contributions	108 972 179	694 452	109 666 631	98 426 280	11 164 097	109 590 377	(76 254)
Miscellaneous income							
(a) Income from work for others							
Data processing services	1 360 000	-	1 360 000	975 556	374 964	1 350 520	(9 480)
Printing services	1 741 000	-	1 741 000	816 890	282 075	1 098 965	(642 035)
Medical services	481 000	-	481 000	365 845	143 337	509 182	28 182
Library services	876 000	-	876 000	566 915	220 224	787 139	(88 861)
Sub-total	4 458 000	-	4 458 000	2 725 206	1 020 600	3 745 806	(712 194)
(b) Attributable to specific programmes							
Publications of the Agency	652 000	-	652 000	625 902	-	625 902	(26 098)
INIS publications including microfiches	511 000	-	511 000	490 803	-	490 803	(20 197)
CINDA publications	23 000	-	23 000	16 924	-	16 924	(6 076)
Advertising	23 000	-	23 000	16 941	-	16 941	(6 059)
Laboratory income	182 000	-	182 000	51 062	-	51 062	(130 938)
Sale of surplus property	10 000	-	10 000	6 808	-	6 808	(3 192)
Amounts recoverable under safeguards agreements from non-Member States	285 000	-	285 000	163 617	-	163 617	(121 383)
Programme support costs from UNDP	729 000	-	729 000	625 882	-	625 882	(103 118)
Programme support costs from Sweden	-	-	-	4 901	-	4 901	4 901
Sub-total	2 415 000	-	2 415 000	2 002 840	-	2 002 840	(412 160)
(c) Not attributable to specific programmes							
Investment and interest income	2 414 000	-	2 414 000	3 859 176	-	3 859 176	1 445 176
Gain on exchange of currencies	-	-	-	3 184 553	-	3 184 553	3 184 553
Other	496 821	-	496 821	429 941	-	429 941	(66 880)
Sub-total	2 910 821	-	2 910 821	7 473 670	-	7 473 670	4 562 849
Sub-total (b) and (c)	5 325 821	-	5 325 821	9 476 510	-	9 476 510	4 150 689
TOTAL MISCELLANEOUS INCOME	9 783 821	-	9 783 821	12 201 716	1 020 600	13 222 316	3 438 495
TOTAL CONTRIBUTIONS AND MISCELLANEOUS INCOME	118 756 000	694 452	119 450 452	110 627 996	12 184 697	122 812 693	3 362 241

a/ GC(XXIX)/RES/446, para. 2.

b/ Zimbabwe became a member of the Agency on 1 August 1986.

c/ GOV/2238/Add. 1, Attachment.

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

A D M I N I S T R A T I V E F U N D
 INCOME AND EXPENDITURE IN THE YEAR ENDED 31 DECEMBER 1986

	1986	1985
1. CURRENT YEAR		
Receipts (Statement I.B)	110 627 996	96 857 780
Disbursements (Statement I.A)	106 501 573	80 994 363
Excess of receipts over disbursements	4 126 423	15 863 417
Unliquidated obligations (Statement I.A)	7 494 032	8 098 853
Provisional surplus (deficit)	(3 367 609)	7 764 564
Contributions receivable (Schedule B.1)	10 961 097	2 805 911
Special contributions receivable	203 000	-
Miscellaneous receivable (Statement I.B)	1 020 600	1 091 543
Provisional budgetary surplus	8 817 088	11 662 018
Provisional budgetary surplus due to:		
Unencumbered balance as at 31 December 1986 (Statement I.A)	5 363 141	5 931 784
Contribution assessed on new Member State	15 452	-
Surplus of miscellaneous revenues over budget (Statement I.B)	3 438 495	5 730 234
	8 817 088	11 662 018
2. PRIOR YEARS		
1985 provisional surplus carried forward	7 764 564	
Receipt of contributions	2 760 520	
Receipt of miscellaneous income	1 091 543	11 616 627
Savings on liquidation of obligations (Schedule C.2)	576 172	
	12 192 799	
Less: Allocation of reserve for future programme	1 300 000	
	10 892 799	
Other surpluses held		
Available for surrender but withheld pending receipt of contributions, 1959 - 1968, 1979 - 1983	124 407	
less surrendered in 1986	51 480	72 927
	18 030 861	124 407
1984 final surplus available	18 030 861	
less surrendered in 1986	17 859 183	171 678
	11 137 404	18 030 861
	11 137 404	18 155 268

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

I. ADMINISTRATIVE FUND

ASSETS, LIABILITIES, RESERVES AND SURPLUSES AS AT 31 DECEMBER 1986

ASSETS		LIABILITIES, RESERVES AND SURPLUSES	
	1986	1985	
CASH IN HAND AND AT BANKS			UNLIQUIDATED OBLIGATIONS
Cash in hand and travellers' cheques	120 066	105 989	Current year (Statement I.A)
Current accounts and deposit accounts at banks (Schedule A)	26 065 869	39 987 633	Prior years (Schedule C.2)
	26 185 935	40 093 622	
CONTRIBUTIONS RECEIVABLE FROM MEMBER STATES (Schedule B.1)			CONTRIBUTIONS RECEIVED IN ADVANCE FROM MEMBER STATES
1959-1981 Budgets	442 596	446 442	ACCOUNTS PAYABLE AND OTHER CREDIT BALANCES
1982 Budget	144 769	168 725	Staff accounts
1983 Budget	176 949	394 412	United Nations, specialized agencies and other international organizations
1984 Budget	665 426	1 436 279	Member States
1985 Budget	1 061 510	2 805 911	Suppliers and contractors
	2 491 250	5 251 769	Deferred revenue from publications
1986 Budget	10 961 097	-	Other accounts
	13 452 347	5 251 769	
SPECIAL CONTRIBUTIONS RECEIVABLE FROM MEMBER STATES	203 000	-	RESERVE FOR FUTURE PROGRAMME
ACCOUNTS RECEIVABLE AND OTHER DEBIT BALANCES			SURPLUSES FOR SURRENDER (Statement I.C)
Staff accounts	1 018 297	936 486	1959-1968, 1979-1984 withheld pending receipt of contributions
United Nations, specialized agencies and other international organizations	1 409 419	1 748 957	1985 for surrender (Schedule C.1)
Member States	2 112 836	3 417 957	
Suppliers and contractors	1 099 242	827 211	UNDISTRIBUTED BUDGETARY SURPLUSES
Publications invoices outstanding	446 236	391 867	Arrears of contributions receivable from Member States, 1959-1985 Budgets (Schedule B.1)
	6 086 030	7 322 478	Allocation of reserve for future programme
TOTAL ASSETS	45 927 312	52 667 869	Allocation of reserve for salaries adjustment ^{a/}
			Unallocated balance
			Provisional budgetary surplus, current year (Statement I.C)
			TOTAL LIABILITIES, RESERVES AND SURPLUSES

2. WORKING CAPITAL FUND

ASSETS		LIABILITIES	
	1986	1985	
Cash in Banks (Schedule A)	1 999 800	1 999 800	Principal of the Fund as fixed by the General Conference at its twenty-ninth regular session
Advances receivable	600	200	Advance assessed on new Member State
TOTAL ASSETS	2 000 400	2 000 000	TOTAL LIABILITIES

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

^{a/} In the light of one of the conclusions reached by the Board in June (see para.2 of the report by the Board of Governors in the present document), the amount of \$ 2 974 000 shown as an "Allocation of reserve for salaries adjustment" is returned to the "Unallocated balance", which results in an "Unallocated balance" of \$ 7 817 088.

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

1. Net expenditure in the year ended 31 December 1986

Financial period	Carry forward from 31 December 1985	Transfer of 1986 to current year	Carry forward 1 January 1986	New approvals	Total programme	Net expenditure	Balance
Current year	11 745 362	14 064 286	25 809 648	11 211 151	37 020 799	28 015 777	9 005 022
Future years	21 147 598	(14 064 286)	7 083 312	20 869 928	27 953 240	3 433 172	24 520 068
	32 892 960	-	32 892 960	32 081 079	64 974 039	31 448 949 ^{a/}	33 525 090

2. Net expenditure by field of activity

	Unliquidated obligations - prior years (1)	Disbursements (2)	Unliquidated obligations at year end (3)	Net expenditure (2)+(3)-(1) (4)
a) CURRENT YEAR programme				
General atomic energy development	1 464 132	2 548 059	1 249 050	2 332 977
Nuclear physics	2 110 880	3 225 697	1 549 764	2 664 581
Nuclear chemistry	452 486	948 211	277 529	773 254
Prospecting, mining and processing of nuclear materials	219 717	1 422 113	585 501	1 787 897
Nuclear engineering and technology	3 578 242	5 044 046	3 828 503	5 294 307
Application of isotopes and radiation in				
- Food and agriculture	2 145 279	5 228 997	1 782 540	4 866 258
- Medicine	1 217 561	2 524 163	1 685 647	2 992 249
- Biology	32 561	92 516	31 828	91 783
- Industry and hydrology	3 811 062	2 494 237	3 274 368	1 957 543
Safety in nuclear energy	3 472 765	5 999 252	2 582 436	5 108 923
Miscellaneous	-	146 005	-	146 005
	18 504 685	29 673 296	16 847 166	28 015 777
b) FUTURE YEARS programmes				
General atomic energy development	-	400	103 803	104 203
Nuclear physics	33 921	1 713	100 391	68 183
Nuclear chemistry	-	-	30 687	30 687
Prospecting, mining and processing of nuclear materials	-	-	630	630
Nuclear engineering and technology	1 166 506	428	3 308 766	2 142 688
Application of isotopes and radiation in				
- Food and agriculture	202 283	1 067	438 572	237 356
- Medicine	-	-	84 229	84 229
- Biology	-	-	1 559	1 559
- Industry and hydrology	760 043	-	1 208 765	448 722
Safety in nuclear energy	65 219	5 655	374 479	314 915
	2 227 972	9 263	5 651 881	3 433 172
	20 732 657	29 682 559	22 499 047	31 448 949 ^{a/}

a/ See Schedule D.2

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

TECHNICAL ASSISTANCE AND CO-OPERATION FUND
ESTIMATED AND ACTUAL RESOURCES IN THE YEAR ENDED 31 DECEMBER 1986

	Current year	1985	1984	1983	1982	Total	
I. Estimates							
Targets	30 000 000	26 000 000	22 500 000	19 000 000	16 000 000	113 500 000	
Estimated other income	1 000 000	1 000 000	1 000 000	1 000 000	700 000	4 700 000	
Total allocations	31 000 000^{a/}	27 000 000	23 500 000	20 000 000	16 700 000	118 200 000	
II. Actuals							
1. Voluntary contributions received for							
1986	18 769 181	-	-	-	-	18 769 181	
1985	7 430 373	15 696 128	-	-	-	23 126 501	
1984	20 308	341 025	20 170 197	-	-	20 531 530	
1983	34 320	-	5 053 691	12 376 506	-	17 464 517	
1982	4 920	-	16 814	1 016 732	13 861 280	14 899 746	
for prior years	1 300	-	4 030	29 900	3 828 367	3 863 597	
Total	26 260 402	16 037 153	25 244 732	13 423 138	17 689 647	98 655 072	
2. Assessed programme costs received	609 592	1 007 473	611 466	632 758	408 178	3 269 467	
3. Other income and exchange adjustments	471 358	931 408	883 950	992 773	693 674	3 973 163	
Total received	27 341 352	17 976 034	26 740 148	15 048 669	18 791 499	105 897 702	
4. Resources outstanding							
Voluntary contributions pledged and unpaid	7 950 734	185 000	204 400	156 755	1 600	8 498 489	
Prior to 1982	-	-	-	-	-	9 986	9 986
Sub-total	7 950 734	185 000	204 400	156 755	1 600	9 986	8 508 475^{b/}
Assessed programme costs	1 048 780	694 809	522 785	225 066	158 028	2 649 468	
Prior to 1982	-	-	-	-	-	202 070	202 070
Sub-total	1 048 780	694 809	522 785	225 066	158 028	202 070	2 851 538^{c/}
Total outstanding	8 999 514	879 809	727 185	381 821	159 628	212 056	11 360 013
Total actual resources	36 340 866	18 855 843	27 467 333	15 430 490	18 951 127	212 056	117 257 715
Difference between actuals and estimates	5 340 866	(8 144 157)	3 967 333	(4 569 510)	2 251 127	212 056	(942 285)

a/ GC(XXIX)/RES/447.

b/ Schedule B.2.

c/ Schedule D.1

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

STATEMENT II.C

TECHNICAL ASSISTANCE AND CO-OPERATION FUND

INCOME AND EXPENDITURE IN THE YEAR ENDED 31 DECEMBER 1986

	1986	1985
	<u> </u>	<u> </u>
Balance as at 1 January 1986		
Unused balance	3 905 213	5 222 425
Unliquidated obligations	20 732 657	17 280 726
	<u> </u>	<u> </u>
Total	24 637 870	22 503 151
	<u> </u>	<u> </u>
Income		
Voluntary contributions:		
Pledged for the current year (Schedule B.2)	26 719 915	23 255 051
Pledged in the current year towards prior years' programmes	59 649	3 128
Miscellaneous income:		
Assessed programme costs	609 592	1 007 473
Interest	453 298	1 432 098
Other	-	9 500
Adjustments to prior years' programmes	(15 512)	2 019
Exchange adjustments	33 572	(512 209)
	<u> </u>	<u> </u>
Total income	27 860 514	25 197 060
	<u> </u>	<u> </u>
Total funds available	52 498 384	47 700 211
	<u> </u>	<u> </u>
Expenditure (Statement IIA)		
Disbursements		
- current year programme	29 673 296	
- future years' programme	9 263	
	<u> </u>	
Unliquidated obligations		
- current year programme	16 847 166	
- future years' programme	5 651 881	
	<u> </u>	
Total expenditure	22 499 047	20 732 657
	<u> </u>	<u> </u>
Unused balance at year end	316 778	3 905 213
	<u> </u>	<u> </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 6

	A S S E T S		L I A B I L I T I E S		
	1986	1985		1986	1985
Cash in hand	300	-	Reserve for unliquidated obligations	22 499 047	20 732 657
Cash at banks (Schedule A)	11 820 709	15 645 981	Accounts payable and sundry credit balances	4 506 326	2 893 135
Government letters of credit	2 370 366	-	Fund balance	316 778	3 905 213
Voluntary contributions receivable (Schedule B.2)	8 508 475	7 989 312			
Assessed programme costs receivable (Schedule D.1)	2 851 538	2 092 566			
Other accounts receivable and sundry debit balances	1 770 763	1 803 146			
TOTAL ASSETS	27 322 151	27 531 005	TOTAL LIABILITIES	27 322 151	27 531 005

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(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 1986

Name	Budget provisions ^{a/}	Funds available ^{b/}	Expenditures			Unused balances
			Disbursements	Unliquidated obligations	Total	
International Centre for Theoretical Physics, Trieste, Italy	5 089 000	15 504 709	13 028 952	275 920	13 304 872	2 199 837
International Laboratory of Marine Radioactivity, Monaco (including projects financed from the United Nations Environment Programme)	1 986 000	2 343 917	2 001 095	87 992	2 089 087	254 830
	7 075 000	17 848 626	15 030 047	363 912	15 393 959	2 454 667

a/ GC(XXIX)/750, Tables 1 and 4 and GC(XXIX)/RES/446, 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 1986

	Original estimates ^{a/}	Actual resources			Difference
		Receipts	Outstanding	Total	
A. International Centre for Theoretical Physics					
Brazil	-	10 048	-	10 048	10 048
Denmark	10 000	11 364	-	11 364	1 364
Italy	3 000 000	7 500 000	-	7 500 000	4 500 000
Japan	33 000	31 188	-	31 188	(1 812)
Kuwait	75 000	69 603	-	69 603	(5 397)
Qatar	10 000	4 581	-	4 581	(5 419)
Sweden	115 000	171 428	-	171 428	56 428
United States of America	50 000	-	-	-	(50 000)
United Nations Educational, Scientific and Cultural Organization (UNESCO)	440 000	366 000	-	366 000	(74 000)
United Nations University (UNU)	-	180 000	100 000	280 000	280 000
Other contributions	159 000	62 800	31 860	94 660	(64 340)
Administrative Fund (IAEA)	1 197 000	1 143 700	-	1 143 700	(53 300)
Sub-total	5 089 000	9 550 712	131 860	9 682 572	4 593 572
B. International Laboratory of Marine Radioactivity					
Denmark	5 000	17 395	-	17 395	12 395
Germany, Federal Republic of	50 000	66 257	-	66 257	16 257
Principality of Monaco	85 000	82 018	-	82 018	(2 982)
United States of America	21 000	18 950	135 000	153 950	132 950
United Nations Environment Programme (UNEP)	490 000	650 000	-	650 000	160 000
Administrative Fund (IAEA)	1 335 000	1 296 424	-	1 296 424	(38 576)
Sub-total	1 986 000	2 131 044	135 000	2 266 044	280 044
TOTAL	7 075 000	11 681 756	266 860	11 948 616	4 873 616

^{a/} GC(XXIX)/750, Tables 1 and 4 and GC(XXIX)/RES/446, para 1.

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

STATEMENT III.C

ACTIVITIES PARTIALLY FINANCED FROM THE
ADMINISTRATIVE FUND

INCOME AND EXPENDITURE IN THE YEAR ENDED 31 DECEMBER 1986

	1986	1985
	<hr/>	<hr/>
1. <u>International Centre for Theoretical Physics</u>		
Unused balance as at 1 January	4 079 392	1 108 331
Unliquidated obligations brought forward	119 374	71 562
Income from contributions (Statement III.B)	9 682 572	9 575 554
Income from housing facilities	1 289 367	638 609
Other income	334 004	35 290
	<hr/>	<hr/>
Total funds available	15 504 709	11 429 346
	<hr/>	<hr/>
Disbursements during the year	13 028 952	7 230 580
Unliquidated obligations at year end	275 920	119 374
	<hr/>	<hr/>
	13 304 872	7 349 954
	<hr/>	<hr/>
Unused balance at year end	2 199 837	4 079 392
	<hr/> <hr/>	<hr/> <hr/>
2. <u>International Laboratory of Marine Radioactivity</u>		
Unused balance as at 1 January	(22 023)	116 181
Unliquidated obligations brought forward	99 896	77 589
Income from contributions (Statement III.B)	2 266 044	1 424 587
	<hr/>	<hr/>
Total funds available	2 343 917	1 618 357
	<hr/>	<hr/>
Disbursements during the year	2 001 095	1 540 484
Unliquidated obligations at year end	87 992	99 896
	<hr/>	<hr/>
	2 089 087	1 640 380
	<hr/>	<hr/>
Unused balance at year end	254 830	(22 023)
	<hr/> <hr/>	<hr/> <hr/>

(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 1986

1. International Centre for Theoretical Physics

	A S S E T S		L I A B I L I T I E S	
	1986	1985	1986	1985
	<hr/>	<hr/>	<hr/>	<hr/>
Cash in hand	83 890	112 480	Contributions received in advance	- 706 357
Cash at banks	2 286 680	4 655 815	Reserve for unliquidated obligations	275 920 119 374
Contributions receivable	131 860	255 906	Accounts payable and sundry credit balances	170 895 135 509
Accounts receivable and sundry debit balances	144 222	16 431	Fund balance	2 199 837 4 079 392
	<hr/>	<hr/>		<hr/>
TOTAL ASSETS	2 646 652	5 040 632	TOTAL LIABILITIES	2 646 652 5 040 632
	<hr/> <hr/>	<hr/> <hr/>		<hr/> <hr/>

2. International Laboratory of Marine Radioactivity

	A S S E T S		L I A B I L I T I E S	
	1986	1985	1986	1985
	<hr/>	<hr/>	<hr/>	<hr/>
Cash in hand	9 133	7 843	Reserve for unliquidated obligations	87 992 99 896
Cash at banks	189 411	69 599	Accounts payable and sundry credit balances	- -
Contributions receivable	135 000	-	Fund balance	254 830 -
Accounts receivable and sundry debit balances	9 278	431		<hr/>
Fund balance	-	22 023		<hr/>
	<hr/>	<hr/>		<hr/>
TOTAL ASSETS	342 822	99 896	TOTAL LIABILITIES	342 822 99 896
	<hr/> <hr/>	<hr/> <hr/>		<hr/> <hr/>

(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 1986

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	6 436 000	11 526 521	3 938 020	3 853 775	19 318 316	7 224 891	3 812 193	11 037 084	8 281 232
Nuclear fuel cycle	-	835	26 500	-	27 335	26 508	827	27 335	-
Nuclear safety	125 000	71 433	-	185 000	256 433	146 810	-	146 810	109 623
Food and agriculture	175 000	449 043	319 957	396 632	1 165 632	524 713	285 127	809 840	355 792
Life sciences	-	50 492	-	-	50 492	6 750	-	6 750	43 742
Physical sciences	301 000	428 994	129 177	108 813	666 984	196 654	133 262	329 916	337 068
Safeguards	3 300 000	3 931 895	161 405	2 646 162	6 739 462	2 910 965	155 067	3 066 032	3 673 430
Regional Co-operative Agreements	540 000	356 917	199 167	500 215	1 056 299	494 329	124 061	618 390	437 909
Public information	-	836	-	50 000	50 836	2 781	-	2 781	48 055
International Consultative Group on Food Irradiation (ICGFI)	-	64 502	2 235	66 487	133 224	114 500	4 310	118 810	14 414
Small and Medium Power Reactor (SMPR) Study	-	6 051	-	-	6 051	438	-	438	5 613
Third World Academy of Sciences (TWAS)	-	1 237 172	-	1 666 540	2 903 712	749 347	19 500	768 847	2 134 865
TOTAL	10 877 000	18 124 691	4 776 461	9 473 624	32 374 776	12 398 686	4 534 347	16 933 033	15 441 743

a/ GC(XXIX)/750, Tables 1 and 4.

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

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

ESTIMATED AND ACTUAL RESOURCES FOR THE YEAR ENDED 31 DECEMBER 1986

Programmes	Original estimates ^{a/}	Actual resources				Difference
		Receipts	Outstanding	Other	Total	
Technical assistance and co-operation	6 436 000	2 179 163	1 514 766	159 846	3 853 775	(2 582 225)
Nuclear fuel cycle	-	-	-	-	-	-
Nuclear safety	125 000	30 000	155 000	-	185 000	60 000
Food and agriculture	175 000	351 632	45 000	-	396 632	221 632
Life sciences	-	-	-	-	-	-
Physical sciences	301 000	108 813	-	-	108 813	(192 187)
Safeguards	3 300 000	955 299	1 668 869	21 994	2 646 162	(653 838)
59 Regional Cooperative Agreements	540 000	500 215	-	-	500 215	(39 785)
Public information	-	-	50 000	-	50 000	50 000
International Consultative Group on Food Irradiation (ICGFI)	-	66 487	-	-	66 487	66 487
Small and Medium Power Reactor (SMPR) Study	-	-	-	-	-	-
Third World Academy of Sciences (TWAS)	-	1 525 159	113 696	27 685	1 666 540	1 666 540
Total	10 877 000	5 716 768	3 547 331	209 525	9 473 624	(1 403 376)

^{a/} GC(XXIX)/750, Tables 1 and 4.

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

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

INCOME AND EXPENDITURE IN THE YEAR ENDED 31 DECEMBER 1986

	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	114 201	33 760	76 507	-	224 468	82 081	38 686	120 767	103 701
Austria	138 079	25 966	-	-	164 045	5 707	-	5 707	158 338
Belgium	44 297	11 622	47 619	-	103 538	14 586	29 868	44 454	59 084
Canada	93 296	8 897	501 456	-	603 649	412 926	-	412 926	190 723
Chile	10 000	-	-	-	10 000	9 233	-	9 233	767
Finland	72 417	2 672	81 470	-	156 559	82 209	256	82 465	74 094
France	184 482	-	104 478	-	288 960	101 352	-	101 352	187 608
Germany, Federal Republic of	1 028 987	452 791	1 719 536	-	3 201 314	899 021	266 234	1 165 255	2 036 059
Italy	7 637 943	1 988 172	(2 595 156)	-	7 030 959	2 243 733	857 238	3 100 971	3 929 988
Japan	278 680	165 407	477 046	-	921 133	488 161	85 375	573 536	347 597
Norway	-	-	29 400	-	29 400	13 416	12 225	25 641	3 759
Saudi Arabia	12 229	-	-	-	12 229	8 000	-	8 000	4 229
Sweden	226 824	173 344	244 813	-	644 981	209 922	173 495	383 417	261 564
Union of Soviet Socialist Republics	668 238	1 114 480	806 461	245 777	2 834 956	836 589	383 801	1 220 390	1 614 566
United Kingdom of Great Britain and Northern Ireland	432 402	122 701	478 800	-	1 033 903	342 321	173 116	515 437	518 466
United States of America	6 117 695	674 414	2 961 254	-	9 753 363	3 184 079	1 052 480	4 236 559	5 516 804
Sub-total	17 059 770	4 774 226	4 933 684	245 777	27 013 457	8 933 336	3 072 774	12 006 110	15 007 347
2. Funds - UN and International Organizations									
United Nations Development Programme (UNDP)	(56 397)	-	1 936 695	(29 795)	1 850 503	1 915 005	1 075 831	2 990 836	(1 140 333)
United Nations Financing System for Science and Technology for Development (UNFSSTD)	(186 407)	-	645 056	(34 142)	424 507	642 738	361 932	1 004 670	(580 163)
United Nations Industrial Development Organization (UNIDO)	-	-	43 322	-	43 322	43 322	-	43 322	-
Sub-total	(242 804)	-	2 625 073	(63 937)	2 318 332	2 601 065	1 437 763	4 038 828	(1 720 496)
3. Funds - Other									
International Consultative Group on Food Irradiation (ICGFI)	64 502	2 235	66 487	-	133 224	114 500	4 310	118 810	14 414
Small and Medium Power Reactor (SMPR) Study	6 051	-	-	-	6 051	438	-	438	5 613
Third World Academy of Sciences (TWAS)	1 237 172	-	1 638 855	27 685	2 903 712	749 347	19 500	768 847	2 134 865
Sub-total	1 307 725	2 235	1 705 342	27 685	3 042 987	864 285	23 810	888 095	2 154 892
TOTAL	18 124 691	4 776 461	9 264 099	209 525	32 374 776	12 398 686	4 534 347	16 933 033	15 441 743

(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 1986

	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	-	141 595	792	142 387	38 686	-	38 686	103 701
Austria	-	157 705	633	158 338	-	-	-	158 338
Belgium	-	37 263	51 689	88 952	29 868	-	29 868	59 084
Canada	-	70 723	120 000	190 723	-	-	-	190 723
Chile	-	767	-	767	-	-	-	767
Finland	-	74 350	-	74 350	256	-	256	74 094
France	-	187 608	-	187 608	-	-	-	187 608
Germany, Federal Republic of	2 601	2 290 579	9 113	2 302 293	266 234	-	266 234	2 036 059
Italy	-	2 696 530	2 127 555	4 824 085	857 238	36 859	894 097	3 929 988
Japan	-	420 846	17 137	437 983	85 375	5 011	90 386	347 597
Norway	-	15 984	-	15 984	12 225	-	12 225	3 759
Saudi Arabia	-	4 229	-	4 229	-	-	-	4 229
Sweden	-	433 405	1 654	435 059	173 495	-	173 495	261 564
Union of Soviet Socialist Republics	-	1 860 329	138 038	1 998 367	383 801	-	383 801	1 614 566
United Kingdom of Great Britain and Northern Ireland	-	428 797	262 785	691 582	173 116	-	173 116	518 466
United States of America	-	706 505	5 872 452	6 578 957	1 052 480	9 673	1 062 153	5 516 804
Sub-total	2 601	9 527 215	8 601 848	18 131 664	3 072 774	51 543	3 124 317	15 007 347
2. Funds - UN and International Organizations								
United Nations Development Programme (UNDP)	3 199	7 212	132 287	142 698	1 075 831	207 200	1 283 031	(1 140 333)
United Nations Financing System for Science and Technology for Development (UNFSSTD)	1 000	(152 870)	7 100	(144 770)	361 932	73 461	435 393	(580 163)
United Nations Industrial Development Organization (UNIDO)	-	(43 322)	43 322	-	-	-	-	-
Sub-total	4 199	(188 980)	182 709	(2 072)	1 437 763	280 661	1 718 424	(1 720 496)
3. Funds - Other								
International Consultative Group on Food Irradiation (ICGFI)	-	20 118	817	20 935	4 310	2 211	6 521	14 414
Small and Medium Power Reactor (SMPR) Study	-	5 613	-	5 613	-	-	-	5 613
Third World Academy of Sciences (TWAS)	21 583	2 008 301	124 481	2 154 365	19 500	-	19 500	2 134 865
Sub-total	21 583	2 034 032	125 298	2 180 913	23 810	2 211	26 021	2 154 892
TOTAL	28 383	11 372 267	8 909 855	20 310 505	4 534 347	334 415	4 868 762	15 441 743

(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 1986

Local currency	Amount in local currency	UN operational exchange rate	US dollar equivalent
Albanian leks	89 385	7.00	12 769
Argentine austral	4 422	1.20	3 685
Australian dollars	64 054	1.55	41 325
Austrian schillings	27 764 322	14.20	1 955 234
Belgian francs	300 990	42.00	7 166
Brazilian cruzeiros	5 101 864	14.50	351 853
Bulgarian leva	155 817	1.23	126 681
Canadian dollars	51 300	1.38	37 174
Chinese rinminbi	471 202	3.69	127 697
Cuban pesos	349 255	0.793	440 423
Czechoslovak korunas	7 747 689	10.01	773 995
Danish kroner	78 153	7.50	10 420
Democratic People's Republic of Korea won	344 130	2.24	153 629
Egyptian pounds	21 817	1.35	16 161
Finnish markka	244 278	4.90	49 853
French francs	69 827	6.57	10 628
German Democratic Republic marks	509 985	2.00	254 993
Germany, Federal Republic of, marks	1 589 037	2.00	794 519
Greek drachmae	3 318 445	138.00	24 047
Hungarian forints	3 256 190	45.22	72 008
Icelandic kronur	1 480	40.43	37
Indian rupees	73 853	13.02	5 672
Iranian rials	952 768	75.65	12 594
Italian lire	644 090 121	1 390.00	463 374
Japan yen	1 163 395	160.00	7 271
Netherlands guilders	5 356	2.25	2 380
New Zealand dollars	13 132	1.92	6 839
Norwegian kroner	44 721	7.55	5 923
Pakistan rupees	2 829 335	16.92	167 218
Philippine pesos	14 787	20.33	727
Polish zlotys	76 988 289	196.00	392 797
Portuguese escudos	954 039	146.00	6 535
Romanian lei	2 765 366	15.31	180 625
Spanish pesetas	1 450 079	133.00	10 903
Sri Lanka rupees	44 944	28.29	1 589
Swedish kronar	62 933	6.90	9 121
Swiss francs	57 312	1.68	34 114
Thai baht	29 061	25.95	1 120
Tunisian dinars	161	0.836	192
Turkish liras	201 907 978	750.00	269 211
USSR roubles	6 316 236	0.684	9 234 263
United Kingdom pounds	3 533	0.700	5 047
United States dollars	1 441 284	-	1 441 284
Yugoslav dinars	68 970 745	431.00	160 025
TOTAL CURRENT ACCOUNTS AT BANKS			17 683 121

DEPOSIT ACCOUNTS AT BANKS

As at 31 December 1986

Deposit	Interest rate p.a.	Maturity date	Amount in local currency	UN operational exchange rate	US dollar equivalent
American Express Company, Vienna	5 7/8 %	48 hours call	\$ 9 592	-	9 592
The Chase Manhattan Bank, Vienna	6 1/8 %	48 hours call	\$ 956 340	-	956 340
Mitsui Bank, Tokyo	8 5/8 %	48 hours call	\$ 80 000	-	80 000
Istituto Bancario San Paolo di Torino, Turin	6.46 %	48 hours call	\$ 302 396	-	302 396
Bank of America, Vienna	6 3/4 %	48 hours call	AS 21 000 000	14.20	1 478 873
Bayrische Landesbank, Luxembourg	6 %	87-01-02	\$ 1 000 000	-	1 000 000
Istituto Bancario San Paolo di Torino, Turin	6 5/16 %	87-01-05	\$ 1 500 000	-	1 500 000
The Chase Manhattan Bank, Vienna	6 5/16 %	87-01-05	\$ 1 000 000	-	1 000 000
Donaubank, Vienna	6 1/16 %	87-01-05	\$ 1 000 000	-	1 000 000
Erste Oesterreichische Sparkasse, Vienna	6 %	87-01-16	AS 30 000 000	14.20	2 112 676
Oesterreichische Länderbank, Vienna	6 %	87-01-19	AS 30 000 000	14.20	2 112 676
Zentralsparkasse, Vienna	5 1/2 %	87-01-28	AS 13 000 000	14.20	915 493
Creditanstalt-Bankverein, Vienna	5 1/2 %	87-01-28	AS 40 000 000	14.20	2 816 901
American Express Co., Vienna	6 %	87-01-28	\$ 1 200 000	-	1 200 000
Bank of Credit and Commerce International, Luxembourg	8 1/2 %	87-01-29	\$ 600 000	-	600 000
Credit Lyonnais, Paris	7 15/16 %	87-01-29	\$ 1 000 000	-	1 000 000
Bank of America, Vienna	5 1/2 %	87-01-29	AS 15 000 000	14.20	1 056 338
Bank of America, Vienna	5 5/8 %	87-01-29	AS 10 000 000	14.20	704 225
Mitsui Bank, Tokyo	7 5/8 %	87-01-30	\$ 800 000	-	800 000
Citibank, Vienna	5 3/4 %	87-02-17	AS 15 000 000	14.20	1 056 338
Commerzbank, Frankfurt	6 %	87-02-23	\$ 1 000 000	-	1 000 000
Creditanstalt-Bankverein, Vienna	5 1/2 %	87-02-26	AS 40 000 000	14.20	2 816 901
Creditanstalt-Bankverein, Vienna	5 3/8 %	87-02-26	AS 30 000 000	14.20	2 112 676
Istituto Bancario San Paolo di Torino, Turin	6 1/16 %	87-03-03	\$ 1 000 000	-	1 000 000
Algemene Bank Nederland, Amsterdam	6 1/16 %	87-03-03	\$ 1 500 000	-	1 500 000
Scandinavian Bank, London	5 3/4 %	87-03-09	\$ 2 000 000	-	2 000 000
Bank of America, Vienna	5 3/4 %	87-03-17	AS 14 000 000	14.20	985 916
Bank of America, Vienna	5 5/8 %	87-03-18	AS 14 000 000	14.20	985 916
American Express Company, Vienna	6 %	87-03-19	\$ 1 000 000	-	1 000 000
Mitsui Bank, Tokyo	6 1/32 %	87-03-26	\$ 1 000 000	-	1 000 000
Erste Oesterreichische Sparkasse, Vienna	6 %	87-04-22	\$ 600 000	-	600 000
Creditanstalt-Bankverein, Vienna	6 %	87-12-31	AS 1 565 160	14.20	110 223
TOTAL DEPOSIT ACCOUNTS AT BANKS					36 813 480

SCHEDULE A.3

CURRENT AND DEPOSIT ACCOUNTS BY FUND

As at 31 December 1986

Administrative Fund	26 065 869
Working Capital Fund	1 999 800
Technical Assistance and Co-operation Fund	11 820 709
International Centre for Theoretical Physics, Trieste	2 286 680
International Laboratory of Marine Radioactivity, Monaco	86 557
Programme activities supported by the Government of Australia	141 595
Programme activities supported by the Government of Austria	157 705
Programme activities supported by the Government of Belgium	37 263
Programme activities supported by the Government of Canada	70 723
Programme activities supported by the Government of Chile	767
Programme activities supported by the Government of Finland	74 350
Programme activities supported by the Government of France	187 608
Programme activities supported by the Government of the Federal Republic of Germany	2 290 579
Programme activities supported by the Government of Italy	2 696 530
Programme activities supported by the Government of Japan	420 846
Programme activities supported by the Government of Norway	15 984
Programme activities supported by the Government of Saudi Arabia	4 229
Programme activities supported by the Government of Sweden	433 405
Programme activities supported by the Government of the Union of Soviet Socialist Republics	1 860 329
Programme activities supported by the Government of the United Kingdom of Great Britain and Northern Ireland	428 797
Programme activities supported by the Government of the United States of America	706 505
United Nations Development Programme (UNDP)	7 212
United Nations Environment Programme (UNEP)	102 854
United Nations Financing System for Science and Technology for Development (UNFSSTD)	(152 870)
United Nations Industrial Development Organization (UNIDO)	(43 322)
Small and Medium Power Reactor (SMPR) Study	5 613
International Consultative Group on Food Irradiation	20 118
Third World Academy of Sciences	2 008 301
Health insurance premium reserve	129 389
Other funds and special accounts	632 476
Total current and deposit accounts by fund	54 496 601

CONTRIBUTIONS TO THE REGULAR BUDGET

Status as at 31 December 1986

Member State	1986					Prior years outstanding	Total outstanding at AS 14.20	
	Assessed	Credits	Receipts	Total paid	Outstanding at AS 14.20			% of assessment outstanding
Afghanistan	8 103	-	-	-	8 103	100.00	11 023	19 126
Albania	7 548	1 742	5 806	7 548	-	-	-	-
Algeria	96 247	22 677	69 855	92 532	3 715	3.86	-	3 715
Argentina	543 943	-	-	-	543 943	100.00	48 528	592 471
Australia	1 571 144	180 879	1 390 265	1 571 144	-	-	-	-
Austria	822 654	70 397	752 257	822 654	-	-	-	-
Bangladesh	25 479	4 103	-	4 103	21 376	83.90	-	21 376
Belgium	1 429 596	196 109	1 233 487	1 429 596	-	-	-	-
Bolivia	8 103	-	-	-	8 103	100.00	21 679	29 782
Brazil	1 034 260	163 388	-	163 388	870 872	84.20	-	870 872
Bulgaria	125 181	11 701	113 480	125 181	-	-	-	-
Burma	8 343	1 344	721	2 065	6 278	75.25	-	6 278
Byelorussian Soviet Socialist Republic	414 613	66 601	348 012	414 613	-	-	-	-
Cameroon	7 969	-	7 969	7 969	-	-	-	-
Canada	3 268 970	324 606	2 944 364	3 268 970	-	-	-	-
Chile	48 001	45 343	2 658	48 001	-	-	-	-
China	809 680	-	809 680	809 680	-	-	-	-
Colombia	83 590	20 190	38 628	58 818	24 772	29.64	-	24 772
Costa Rica	14 481	1 291	13 190	14 481	-	-	-	-
Côte d'Ivoire	21 154	5 066	16 088	21 154	-	-	-	-
Cuba	65 258	17 861	47 397	65 258	-	-	-	-
Cyprus	7 406	690	6 716	7 406	-	-	-	-
Czechoslovakia	853 235	222 731	624 013	846 744	6 491	0.76	-	6 491
Democratic Kampuchea	8 103	-	-	-	8 103	100.00	79 442	87 545
Democratic People's Republic of Korea	35 675	3 720	31 955	35 675	-	-	-	-
Denmark	746 412	73 329	673 083	746 412	-	-	-	-
Dominican Republic	22 801	-	-	-	22 801	100.00	192 456	215 257
Ecuador	15 452	-	-	-	15 452	100.00	14 652	30 104
Egypt	54 371	13 481	-	13 481	40 890	75.21	-	40 890
El Salvador	8 103	-	-	-	8 103	100.00	898	9 001
Ethiopia	7 265	1 459	5 806	7 265	-	-	-	-
Finland	499 733	48 103	451 630	499 733	-	-	-	-
France	7 140 453	1 695 954	5 444 499	7 140 453	-	-	-	-
Gabon	20 287	13 415	6 872	20 287	-	-	-	-
German Democratic Republic	1 502 674	137 860	1 364 814	1 502 674	-	-	-	-
Germany, Federal Republic of	9 273 678	821 293	8 452 385	9 273 678	-	-	-	-
Ghana	16 071	-	-	-	16 071	100.00	5 240	21 311
Greece	280 386	67 492	212 894	280 386	-	-	-	-
Guatemala	15 727	2 482	2 782	5 264	10 463	66.53	-	10 463
Haiti	8 103	-	-	-	8 103	100.00	132 348	140 451

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SCHEDULE B.1

Member State	1986						Prior years outstanding	Total outstanding at AS 14.20
	Assessed	Credits	Receipts	Total paid	Outstanding at AS 14.20	% of assessment outstanding		
Holy See	10 010	10 010	-	10 010	-	-	-	-
Hungary	176 303	23 543	152 760	176 303	-	-	-	-
Iceland	32 921	2 933	29 988	32 921	-	-	-	-
India	273 468	41 728	231 740	273 468	-	-	-	-
Indonesia	94 882	23 795	71 087	94 882	-	-	-	-
Iran, Islamic Republic of	436 623	54 435	-	54 435	382 188	87.53	-	382 188
Iraq	84 497	31 218	53 279	84 497	-	-	-	-
Ireland	193 470	15 644	177 826	193 470	-	-	-	-
Israel	269 144	66 994	198 945	265 939	3 205	1.19	-	3 205
Italy	4 224 358	1 033 985	3 142 404	4 176 389	47 969	1.14	-	47 969
Jamaica	14 948	3 168	11 780	14 948	-	-	-	-
Japan	10 964 727	947 420	10 017 307	10 964 727	-	-	-	-
Jordan	7 720	1 978	4 000	5 978	1 742	22.56	-	1 742
Kenya	7 869	2 237	-	2 237	5 632	71.57	-	5 632
Korea, Republic of	133 870	30 294	90 000	120 294	13 576	10.14	-	13 576
Kuwait	298 655	-	-	-	298 655	100.00	136 242	434 897
Lebanon	15 727	-	-	-	15 727	100.00	5 060	20 787
Liberia	8 103	-	-	-	8 103	100.00	6 656	14 759
Libyan Arab Jamahiriya	310 604	-	-	-	310 604	100.00	358 262	668 866
Liechtenstein	11 349	2 512	8 837	11 349	-	-	-	-
Luxembourg	63 975	12 372	51 603	63 975	-	-	-	-
Madagascar	8 103	-	8 103	8 103	-	-	-	-
Malaysia	67 239	5 696	61 543	67 239	-	-	-	-
Mali	8 103	-	-	-	8 103	100.00	109 234	117 337
Mauritius	7 612	1 617	5 995	7 612	-	-	-	-
Mexico	656 748	155 915	480 233	636 148	20 600	3.14	-	20 600
Monaco	10 529	978	9 551	10 529	-	-	-	-
Mongolia	7 381	2 497	4 884	7 381	-	-	-	-
Morocco	38 804	6 102	-	6 102	32 702	84.27	-	32 702
Namibia	-	-	-	-	-	-	-	-
Netherlands	1 937 948	161 326	1 776 622	1 937 948	-	-	-	-
New Zealand	289 098	26 399	262 699	289 098	-	-	-	-
Nicaragua	8 103	-	-	-	8 103	100.00	29 885	37 988
Niger	8 103	-	-	-	8 103	100.00	11 966	20 069
Nigeria	143 061	-	-	-	143 061	100.00	203 275	346 336
Norway	548 504	49 864	498 640	548 504	-	-	-	-
Pakistan	46 501	12 671	24 064	36 735	9 766	21.00	-	9 766
Panama	15 452	-	-	-	15 452	100.00	3 939	19 391
Paraguay	7 932	1 778	-	1 778	6 154	77.58	-	6 154
Peru	53 844	-	-	-	53 844	100.00	73 750	127 594

SCHEDULE B.1 (continued)

Member State	1986						Prior years outstanding	Total outstanding at AS 14.20
	Assessed	Credits	Receipts	Total paid	Outstanding at AS 14.20	% of assessment outstanding		
Philippines	72 662	-	-	-	72 662	100.00	30 369	103 031
Poland	597 850	102 120	495 730	597 850	-	-	-	-
Portugal	131 743	31 566	100 177	131 743	-	-	-	-
Qatar	35 678	5 350	2 933	8 283	27 395	76.78	-	27 395
Romania	150 269	-	-	-	150 269	100.00	442 155	592 424
Saudi Arabia	853 101	800 293	52 808	853 101	-	-	-	-
Senegal	6 567	6 567	-	6 567	-	-	-	-
Sierra Leone	8 103	-	-	-	8 103	100.00	57 363	65 466
Singapore	66 158	15 285	48 079	63 364	2 794	4.22	-	2 794
South Africa	311 805	-	-	-	311 805	100.00	458 328	770 133
Spain	2 236 636	522 824	1 630 937	2 153 761	82 875	3.71	-	82 875
Sri Lanka	8 378	-	-	-	8 378	100.00	2 098	10 476
Sudan	8 003	2 533	-	2 533	5 470	68.35	-	5 470
Sweden	1 482 902	182 184	1 300 718	1 482 902	-	-	-	-
Switzerland	1 099 793	103 639	996 154	1 099 793	-	-	-	-
Syrian Arab Republic	22 294	5 257	-	5 257	17 037	76.42	-	17 037
Thailand	57 926	14 670	43 256	57 926	-	-	-	-
Tunisia	22 667	3 564	9 643	13 207	9 460	41.73	-	9 460
Turkey	245 462	38 062	-	38 062	207 400	84.49	-	207 400
Uganda	8 103	-	-	-	8 103	100.00	56 402	64 505
Ukrainian Soviet Socialist Republic	1 497 211	244 202	1 253 009	1 497 211	-	-	-	-
Union of Soviet Socialist Republics	12 012 212	1 951 770	10 060 442	12 012 212	-	-	-	-
United Arab Emirates	185 599	49 814	40 056	89 870	95 729	51.58	-	95 729
United Kingdom of Great Britain and Northern Ireland	5 142 722	440 956	4 701 766	5 142 722	-	-	-	-
United Republic of Tanzania	8 103	1 288	690	1 978	6 125	75.59	-	6 125
United States of America	29 501 765	6 146 262	16 450 002	22 596 264	6 905 501	23.41	-	6 905 501
Uruguay	31 455	-	31 455	31 455	-	-	-	-
Venezuela	383 478	94 637	288 841	383 478	-	-	-	-
Viet Nam	15 301	3 425	11 876	15 301	-	-	-	-
Yugoslavia	325 590	27 277	298 313	325 590	-	-	-	-
Zaire	8 292	789	-	789	7 503	90.48	-	7 503
Zambia	7 811	1 288	4 415	5 703	2 108	26.99	-	2 108
Sub-total	108 972 179	17 760 038	80 266 496	98 026 534	10 945 645	10.04	2 491 250	13 436 895
NEW MEMBER								
Zimbabwe ^{a/}	15 452	-	-	-	15 452	100.00	-	15 452
TOTAL	108 987 631	17 760 038	80 266 496	98 026 534	10 961 097	10.06	2 491 250	13 452 347

a/ Zimbabwe became a Member of the Agency on 1 August 1986.

STATUS OF VOLUNTARY CONTRIBUTIONS TO THE TECHNICAL ASSISTANCE AND CO-OPERATION FUND
AS AT 31 DECEMBER 1986

Member State	1986					Prior years outstanding	Total outstanding
	Base rate %	Share of \$ 30 million target for voluntary contributions for 1986 using base rate <u>a/</u>	Pledged	Paid	Outstanding		
Afghanistan	0.01	3 000	-	-	-	-	-
Albania	0.01	3 000	3 000	-	3 000	4 500	7 500
Algeria	0.13	39 000	39 000	39 000	-	-	-
Argentina	0.70	210 000	105 000	-	105 000	429 850	534 850
Australia	1.55	465 000	465 000	465 000	-	-	-
Austria	0.74	222 000	222 000	222 000	-	-	-
Bangladesh	0.03	9 000	-	-	-	-	-
Belgium	1.27	381 000	95 238	-	95 238	-	95 238
Bolivia	0.01	3 000	-	-	-	-	-
Brazil	1.37	411 000	243 200	-	243 200	-	243 200
Bulgaria	0.18	54 000	54 000	50 965	3 035	-	3 035
Burma	0.01	3 000	3 000	-	3 000	-	3 000
Byelorussian Soviet Socialist Republic	0.36	108 000	134 503	134 503	-	-	-
Cameroon	0.01	3 000	-	-	-	-	-
Canada	3.05	915 000	915 000	915 000	-	-	-
Chile	0.07	21 000	21 000	21 000	-	-	-
China	0.87	261 000	261 000	261 000	-	-	-
Colombia	0.11	33 000	33 000	-	33 000	-	33 000
Costa Rica	0.02	6 000	-	-	-	-	-
Côte d'Ivoire	0.03	9 000	-	-	-	-	-
Cuba	0.09	27 000	27 000	24 497	2 503	-	2 503
Cyprus	0.01	3 000	2 600	2 600	-	-	-
Czechoslovakia	0.75	225 000	225 000	225 000	-	-	-
Democratic Kampuchea	0.01	3 000	-	-	-	-	-
Democratic People's Republic of Korea	0.05	15 000	15 000	15 000	-	-	-
Denmark	0.74	222 000	222 000	222 000	-	-	-
Dominican Republic	0.03	9 000	-	-	-	-	-
Ecuador	0.02	6 000	6 000	800	5 200	-	5 200
Egypt	0.07	21 000	21 000	21 000	-	-	-
El Salvador	0.01	3 000	-	-	-	-	-
Ethiopia	0.01	3 000	-	-	-	-	-
Finland	0.47	141 000	141 000	141 000	-	-	-
France	6.44	1 932 000	1 932 000	1 932 000	-	-	-
Gabon	0.02	6 000	-	-	-	-	-
German Democratic Republic	1.37	411 000	411 000	411 000	-	-	-
Germany, Federal Republic of	8.45	2 535 000	2 535 000	2 535 000	-	-	-
Ghana	0.02	6 000	6 000	-	6 000	-	6 000
Greece	0.39	117 000	117 000	117 000	-	-	-
Guatemala	0.02	6 000	-	-	-	-	-
Haiti	0.01	3 000	-	-	-	800	800

Member State	1986					Prior years outstanding	Total outstanding
	Base rate %	Share of \$ 30 million target for voluntary contributions for 1986 using base rate a/	Pledged	Paid	Outstanding		
Holy See	0.01	3 000	1 000	1 000	-	-	-
Hungary	0.23	69 000	79 611	79 611	-	-	-
Iceland	0.03	9 000	9 000	9 000	-	-	-
India	0.36	108 000	108 000	108 000	-	-	-
Indonesia	0.13	39 000	39 000	39 000	-	-	-
Iran, Islamic Republic of	0.57	171 000	-	-	-	-	-
Iraq	0.12	36 000	36 000	-	36 000	-	36 000
Ireland	0.18	54 000	30 000	30 000	-	-	-
Israel	0.23	69 000	-	-	-	-	-
Italy	3.70	1 110 000	514 470	514 470	-	-	-
Jamaica	0.02	6 000	6 000	-	6 000	-	6 000
Japan	10.21	3 063 000	3 063 000	3 063 000	-	-	-
Jordan	0.01	3 000	3 000	-	3 000	-	3 000
Kenya	0.01	3 000	-	-	-	-	-
Korea, Republic of	0.18	54 000	54 000	-	54 000	-	54 000
Kuwait	0.25	75 000	-	-	-	-	-
Lebanon	0.02	6 000	-	-	-	-	-
Liberia	0.01	3 000	-	-	-	-	-
Libyan Arab Jamahiriya	0.26	78 000	-	-	-	-	-
Liechtenstein	0.01	3 000	3 000	3 000	-	-	-
Luxembourg	0.06	18 000	-	-	-	-	-
Madagascar	0.01	3 000	3 000	3 000	-	-	-
Malaysia	0.09	27 000	27 000	27 000	-	-	-
Mali	0.01	3 000	-	-	-	-	-
Mauritius	0.01	3 000	-	-	-	-	-
Mexico	0.87	261 000	-	-	-	-	-
Monaco	0.01	3 000	-	-	-	-	-
Mongolia	0.01	3 000	3 000	3 000	-	-	-
Morocco	0.05	15 000	-	-	-	13 000	13 000
Namibia	-	-	-	-	-	-	-
Netherlands	1.76	528 000	528 000	247 130	280 870	-	280 870
New Zealand	0.26	78 000	-	-	-	-	-
Nicaragua	0.01	3 000	-	-	-	-	-
Niger	0.01	3 000	-	-	-	2 900	2 900
Nigeria	0.19	57 000	57 000	-	57 000	92 150	149 150
Norway	0.50	150 000	150 000	150 000	-	-	-
Pakistan	0.06	18 000	18 000	18 000	-	-	-
Panama	0.02	6 000	5 200	2 600	2 600	-	2 600
Paraguay	0.01	3 000	-	-	-	-	-
Peru	0.07	21 000	-	-	-	2 625	2 625

SCHEDULE B.2 (continued)

Member State	1986						Prior years outstanding	Total outstanding
	Base rate %	Share of \$ 30 million target for voluntary contributions for 1986 using base rate <u>a/</u>	Pledged	Paid	Outstanding			
Philippines	0.09	27 000	6 924	6 924	-	-	-	
Poland	0.71	213 000	203 593	203 593	-	-	-	
Portugal	0.18	54 000	54 000	54 000	-	-	-	
Qatar	0.03	9 000	-	-	-	-	-	
Romania	0.19	57 000	-	-	-	4 030	4 030	
Saudi Arabia	0.85	255 000	-	-	-	-	-	
Senegal	0.01	3 000	-	-	-	-	-	
Sierra Leone	0.01	3 000	-	-	-	-	-	
Singapore	0.09	27 000	-	-	-	-	-	
South Africa	0.40	120 000	-	-	-	-	-	
Spain	1.91	573 000	30 000	30 000	-	-	-	
Sri Lanka	0.01	3 000	3 000	3 000	-	-	-	
Sudan	0.01	3 000	-	-	-	7 350	7 350	
Sweden	1.30	390 000	390 000	390 000	-	-	-	
Switzerland	1.09	327 000	327 000	327 000	-	-	-	
Syrian Arab Republic	0.03	9 000	-	-	-	-	-	
Thailand	0.08	24 000	24 000	24 000	-	-	-	
Tunisia	0.03	9 000	-	-	-	-	-	
Turkey	0.32	96 000	96 000	96 000	-	-	-	
Uganda	0.01	3 000	-	-	-	536	536	
Ukrainian Soviet Socialist Republic	1.30	390 000	458 791	458 791	-	-	-	
Union of Soviet Socialist Republics	10.43	3 129 000	3 559 097	3 559 097	-	-	-	
United Arab Emirates	0.16	48 000	-	-	-	-	-	
United Kingdom of Great Britain and Northern Ireland	4.62	1 386 000	1 386 000	1 386 000	-	-	-	
United Republic of Tanzania	0.01	3 000	3 000	2 600	400	-	400	
United States of America	25.00	7 500 000	7 008 250	-	7 008 250	-	7 008 250	
Uruguay	0.04	12 000	-	-	-	-	-	
Venezuela	0.54	162 000	40 000	40 000	-	-	-	
Viet Nam	0.02	6 000	438	-	438	-	438	
Yugoslavia	0.45	135 000	135 000	135 000	-	-	-	
Zaire	0.01	3 000	-	-	-	-	-	
Zambia	0.01	3 000	3 000	-	3 000	-	3 000	
Sub-total	100.00	30 000 000	26 719 915	18 769 181	7 950 734	557 741	8 508 475	
<u>NEW MEMBER</u>								
Zimbabwe ^{b/}	0.02	6 000	-	-	-	-	-	
TOTAL	100.02	30 006 000	26 719 915	18 769 181	7 950 734	557 741	8 508 475	

SCHEDULE B.2 (continued)

a/ As recommended in GC(V)/RES/100 and amended in GC(XV)/RES/286.

b/ Zimbabwe became a Member of the Agency on 1 August 1986.

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND
AS AT 31 DECEMBER 1986

Member State	Assessed	Paid	Outstanding
Afghanistan	200	200	-
Albania	200	200	-
Algeria	2 600	2 600	-
Argentina	14 000	14 000	-
Australia	31 000	31 000	-
Austria	14 800	14 800	-
Bangladesh	600	600	-
Belgium	25 400	25 400	-
Bolivia	200	200	-
Brazil	27 400	27 400	-
Bulgaria	3 600	3 600	-
Burma	200	200	-
Byelorussian Soviet Socialist Republic	7 200	7 200	-
Cameroon	200	200	-
Canada	61 000	61 000	-
Chile	1 400	1 400	-
China	17 400	17 400	-
Colombia	2 200	2 200	-
Costa Rica	400	400	-
Côte d'Ivoire	600	600	-
Cuba	1 800	1 800	-
Cyprus	200	200	-
Czechoslovakia	15 000	15 000	-
Democratic Kampuchea	200	200	-
Democratic People's Republic of Korea	1 000	1 000	-
Denmark	14 800	14 800	-
Dominican Republic	600	400	200
Ecuador	400	400	-
Egypt	1 400	1 400	-
El Salvador	200	200	-
Ethiopia	200	200	-
Finland	9 400	9 400	-
France	128 800	128 800	-
Gabon	400	400	-
German Democratic Republic	27 400	27 400	-
Germany, Federal Republic of	169 000	169 000	-
Ghana	400	400	-
Greece	7 800	7 800	-
Guatemala	400	400	-
Haiti	200	200	-
Holy See	200	200	-
Hungary	4 600	4 600	-
Iceland	600	600	-
India	7 200	7 200	-
Indonesia	2 600	2 600	-
Iran, Islamic Republic of	11 400	11 400	-
Iraq	2 400	2 400	-
Ireland	3 600	3 600	-
Israel	4 600	4 600	-
Italy	74 000	74 000	-
Jamaica	400	400	-
Japan	204 200	204 200	-
Jordan	200	200	-
Kenya	200	200	-
Korea, Republic of	3 600	3 600	-
Kuwait	5 000	5 000	-
Lebanon	400	400	-
Liberia	200	200	-
Libyan Arab Jamahiriya	5 200	5 200	-
Liechtenstein	200	200	-

SCHEDULE B.3 (continued)

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

a/ Zimbabwe became a Member of the Agency on 1 August 1986.

SHARES OF MEMBER STATES IN THE 1985 CASH SURPLUS

Member State	1985 Scale of assessment %	Allocation amount \$
Afghanistan	0.00717	781
Albania	0.00717	781
Algeria	0.08510	9 270
Argentina	0.47511	51 753
Australia	1.60497	174 826
Austria	0.76624	83 465
Bangladesh	0.02284	2 488
Belgium	1.31504	143 245
Bolivia	0.00717	781
Brazil	0.89515	97 507
Bulgaria	0.11937	13 003
Burma	0.00748	815
Byelorussian Soviet Socialist Republic	0.37277	40 605
Cameroon	0.00717	781
Canada	3.15817	344 013
Chile	0.05002	5 449
China	0.76464	83 291
Colombia	0.07603	8 282
Costa Rica	0.01347	1 467
Côte d'Ivoire	0.01978	2 155
Cuba	0.06106	6 651
Cyprus	0.00717	781
Czechoslovakia	0.77660	84 593
Democratic Kampuchea	0.00717	781
Democratic People's Republic of Korea	0.03427	3 733
Denmark	0.76624	83 465
Dominican Republic	0.01978	2 155
Ecuador	0.01347	1 467
Egypt	0.04885	5 321
El Salvador	0.00717	781
Ethiopia	0.00717	781
Finland	0.48667	53 012
France	6.66840	726 375
Gabon	0.02071	2 256
German Democratic Republic	1.41858	154 523
Germany, Federal Republic of	8.74968	953 085
Ghana	0.01418	1 545
Greece	0.25884	28 195
Guatemala	0.01379	1 502
Haiti	0.00717	781
Holy See	0.01035	1 127
Hungary	0.17788	19 376
Iceland	0.03106	3 383
India	0.27569	30 030
Indonesia	0.08982	9 784
Iran, Islamic Republic of	0.37966	41 356
Iraq	0.07762	8 455
Ireland	0.18638	20 302
Israel	0.23816	25 942
Italy	3.83122	417 327
Jamaica	0.01369	1 491
Japan	10.57210	1 151 598
Jordan	0.00717	781
Kenya	0.00717	781
Korea, Republic of	0.11780	12 832

SCHEDULE C.1 (continued)

Member State	1985 Scale of assessment %	Allocation amount \$
Kuwait	0.25887	28 198
Lebanon	0.01379	1 502
Liberia	0.00717	781
Libyan Arab Jamahiriya	0.26922	29 326
Liechtenstein	0.01035	1 127
Luxembourg	0.06213	6 768
Madagascar	0.00717	781
Malaysia	0.05949	6 480
Mali	0.00717	781
Mauritius	0.00717	781
Mexico	0.58346	63 555
Monaco	0.01035	1 127
Mongolia	0.00717	781
Morocco	0.03388	3 690
Namibia	-	-
Netherlands	1.82242	198 513
New Zealand	0.26922	29 326
Nicaragua	0.00717	781
Niger	0.00717	781
Nigeria	0.12371	13 475
Norway	0.51773	56 395
Pakistan	0.04372	4 762
Panama	0.01347	1 467
Paraguay	0.00717	781
Peru	0.04688	5 107
Philippines	0.06421	6 994
Poland	0.57428	62 555
Portugal	0.11977	13 046
Qatar	0.03106	3 383
Romania	0.13197	14 375
Saudi Arabia	0.88014	95 872
Senegal	0.00717	781
Sierra Leone	0.00717	781
Singapore	0.05831	6 352
South Africa	0.27261	29 695
Spain	1.97774	215 431
Sri Lanka	0.00748	815
Sudan	0.00738	804
Sweden	1.34611	146 629
Switzerland	1.12865	122 942
Syrian Arab Republic	0.01978	2 155
Thailand	0.05476	5 965
Tunisia	0.01978	2 155
Turkey	0.21353	23 259
Uganda	0.00717	781
Ukrainian Soviet Socialist Republic	1.34611	146 629
Union of Soviet Socialist Republics	10.79990	1 176 411
United Arab Emirates	0.16567	18 046
United Kingdom of Great Britain and Northern Ireland	4.78385	521 095
United Republic of Tanzania	0.00717	781
United States of America	25.88663	2 819 779
Uruguay	0.02757	3 003
Venezuela	0.35341	38 496
Viet Nam	0.01497	1 631
Yugoslavia	0.29745	32 401
Zaire	0.00738	804
Zambia	0.00717	781
TOTAL	100.00000	10 892 799

ADMINISTRATIVE FUND

Liquidation in 1986 of prior years' obligations, by appropriation section

Appropriation section	Carry forward from 1985	Disbursements	Savings on liquidation	Carry forward to 1987
1. Technical assistance and co-operation	64 982	59 256	5 726	-
2. Nuclear energy and safety	1 295 642	1 011 934	105 708	178 000
3. Research and isotopes	2 244 001	1 715 789	125 942	402 270
4. Operational facilities	170 708	170 035	173	500
5. Safeguards	1 900 411	1 682 908	217 503	-
6. Policy-making organs	34 564	34 271	293	-
7. Executive management and administration	1 106 943	1 086 630	20 313	-
8. General services	1 906 588	1 806 074	100 514	-
9. Cost of work for others	-	-	-	-
	8 723 839	7 566 897	576 172	580 770

SCHEDULE D.1

TECHNICAL ASSISTANCE AND CO-OPERATION

ASSESSED PROGRAMME COSTS (INCLUDING TRUST FUNDS)
STATUS AS AT 31 DECEMBER 1986

Member State	1985			Prior years outstanding		Total outstanding
	Assessed	Paid	Outstanding	1984	1971-1983	
Albania	27 266	-	27 266	8 472	36 986	72 724
Algeria	17 897	-	17 897	-	-	17 897
Bolivia	17 023	-	17 023	12 855	79 412	109 290
Brazil	53 304	53 304	-	-	-	-
Bulgaria	36 169	26 518	9 651	-	-	9 651
Burma	15 344	-	15 344	12 231	7 657	35 232
Cameroon	1 775	1 775	-	-	-	-
Chile	17 717	17 717	-	-	-	-
China	8 675	8 675	-	-	-	-
Colombia	20 431	-	20 431	16 664	-	37 095
Costa Rica	10 266	-	10 266	5 078	27 025	42 369
Côte d'Ivoire	9 575	-	9 575	-	-	9 575
Cuba	8 709	3 696	5 013	-	-	5 013
Cyprus	13 534	-	13 534	-	-	13 534
Czechoslovakia	688	688	-	-	-	-
Democratic People's Republic of Korea	22 511	22 511	-	-	-	-
Dominican Republic	14 409	-	14 409	10 669	16 872	41 950
Ecuador	15 572	-	15 572	45 674	17 878	79 124
Egypt	69 751	-	69 751	128 037	73 719	271 507
El Salvador	1 960	-	1 960	2 541	10 758	15 259
Ghana	17 832	-	17 832	15 335	72 932	106 099
Greece	5 537	-	5 537	2 496	-	8 033
Guatemala	20 406	-	20 406	18 671	4 323	43 400
Hungary	28 794	28 026	768	-	-	768
Iceland	2 648	-	2 648	18 133	4 316	25 097
Indonesia	36 863	-	36 863	22 567	-	59 430
Iran, Islamic Republic of	13 629	-	13 629	7 056	-	20 685
Iraq	3 303	-	3 303	-	-	3 303
Israel	-	-	-	-	5 485	5 485
Jamaica	9 665	-	9 665	8 364	9 757	27 786
Jordan	8 355	-	8 355	5 214	33 313	46 882
Kenya	16 553	-	16 553	16 936	69 632	103 121
Korea, Republic of	45 917	-	45 917	-	-	45 917
Lebanon	867	-	867	4 663	5 368	10 898
Liberia	171	-	171	-	3 035	3 206
Libyan Arab Jamahiriya	10 279	-	10 279	12 496	18 613	41 388
Madagascar	8 626	-	8 626	15 295	41 960	65 881
Malaysia	41 222	41 222	-	-	-	-
Mauritius	4 364	-	4 364	3 606	1 407	9 377
Mexico	33 597	18 028	15 569	-	-	15 569
Mongolia	13 236	-	13 236	3 846	16 089	33 171
Morocco	7 164	-	7 164	12 099	17 049	36 312
Nigeria	6 317	-	6 317	14 735	56 522	77 574
Pakistan	33 214	-	33 214	-	-	33 214
Panama	12 161	-	12 161	19 426	3 002	34 589
Paraguay	11 105	-	11 105	13 956	36 168	61 229
Peru	67 817	-	67 817	91 862	88 943	248 622
Philippines	50 322	-	50 322	40 430	39 073	129 825
Poland	24 070	24 070	-	-	-	-
Portugal	53 137	-	53 137	-	-	53 137
Romania	14 381	-	14 381	4 328	-	18 709
Saudi Arabia	591	591	-	-	-	-
Singapore	8 080	-	8 080	-	-	8 080
Spain	1 823	-	1 823	-	-	1 823
Sri Lanka	34 565	-	34 565	32 093	71 749	138 407
Syrian Arab Republic	25 133	-	25 133	-	-	25 133
Thailand	72 963	72 963	-	-	-	-
Tunisia	11 427	-	11 427	10 675	65 106	87 208
Turkey	33 415	-	33 415	-	-	33 415
United Arab Emirates	1 292	-	1 292	-	-	1 292
Uruguay	17 539	-	17 539	-	-	17 539
Venezuela	19 755	-	19 755	-	-	19 755
Viet Nam	65 265	-	65 265	19 060	72 933	157 258
Yugoslavia	49 698	-	49 698	23 832	42 072	115 602
Zaire	16 589	-	16 589	15 414	58 795	90 798
Zambia	26 301	-	26 301	-	-	26 301
TOTAL	1 368 564	319 784	1 048 780	694 809	1 107 949	2 851 538

TECHNICAL ASSISTANCE AND CO-OPERATION FUND

SUMMARY OF OBLIGATIONS AND DISBURSEMENTS DURING 1986 AND UNLIQUIDATED OBLIGATIONS

AS AT 31 DECEMBER 1986

Recipients	Unliquidated obligations brought forward from 1985			Net new obligations in 1986			Net disbursements in 1986			Unliquidated obligations as at 31 December 1986		
	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	-	658	658	-	16 272	16 272	-	16 930	16 930	-	-	-
Albania	5 679	118 499	124 178	11 933	128 041	139 974	15 230	109 885	125 115	2 382	136 655	139 037
Algeria	12 438	188 630	201 068	38 647	364 647	403 294	36 486	417 986	454 472	14 599	135 291	149 890
Argentina	4 063	-	4 063	(694)	-	(694)	3 369	-	3 369	-	-	-
Bangladesh	62 706	882 089	944 795	106 691	573 390	680 081	105 783	718 126	823 909	63 614	737 353	800 967
Bolivia	3 941	116 190	120 131	43 102	224 089	267 191	37 828	190 433	228 261	9 215	149 846	159 061
Brazil	33 071	591 493	624 564	200 406	935 840	1 136 246	179 991	1 205 009	1 385 000	53 486	322 324	375 810
Bulgaria	102 334	1 268 533	1 370 867	141 870	798 596	940 466	207 164	180 849	388 013	37 040	1 886 280	1 923 320
Burma	-	32 340	32 340	16 488	109 950	126 438	10 230	103 583	113 813	6 258	38 707	44 965
Cameroon	-	-	-	-	9 030	9 030	-	6 867	6 867	-	2 163	2 163
Chile	19 840	63 226	83 066	90 646	404 994	495 640	108 606	231 888	340 494	1 880	236 332	238 212
China	5 591	27 066	32 657	224 255	232 581	456 836	183 108	171 864	354 972	46 738	87 783	134 521
Colombia	16 612	231 833	248 445	45 352	191 557	236 909	34 208	342 068	376 276	27 756	81 322	109 078
Costa Rica	11 473	73 037	84 510	36 561	142 189	178 750	37 672	134 358	172 030	10 362	80 868	91 230
Côte d'Ivoire	1 331	53 118	54 449	15 634	138 967	154 601	6 517	144 840	151 357	10 448	47 245	57 693
Cuba	7 107	162 401	169 508	33 047	576 608	609 655	28 591	359 313	387 904	11 563	379 696	391 259
Cyprus	481	12 340	12 821	2 120	22 912	25 032	2 601	29 552	32 153	-	5 700	5 700
Czechoslovakia	34	-	34	53 925	-	53 925	32 928	-	32 928	21 031	-	21 031
Democratic People's Rep. of Korea	688	1 879 981	1 880 669	13 382	394 904	408 286	14 070	623 223	637 293	-	1 651 662	1 651 662
Dominican Republic	32 891	27 450	60 341	35 671	21 101	56 772	47 234	18 791	66 025	21 328	29 760	51 088
Ecuador	7 205	279 630	286 835	75 298	268 413	343 711	47 006	368 045	415 051	35 497	179 998	215 495
Egypt	107 057	1 212 400	1 319 457	72 759	446 472	519 231	146 713	400 100	546 813	33 103	1 258 772	1 291 875
El Salvador	2 531	7 553	10 084	12 429	172 849	185 278	14 960	131 712	146 672	-	48 690	48 690
Ethiopia	15 734	79 681	95 415	2 573	118 667	121 240	18 307	172 919	191 226	-	25 429	25 429
Gabon	-	22 017	22 017	-	9 513	9 513	-	31 303	31 303	-	227	227
Ghana	22 486	173 712	196 198	89 937	591 814	681 751	92 808	348 888	441 696	19 615	416 638	436 253
Greece	29 284	70 791	100 075	20 141	114 195	134 336	32 132	59 109	91 241	17 293	125 877	143 170
Guatemala	9 897	75 829	85 726	41 942	243 815	285 757	36 810	145 443	182 253	15 029	174 201	189 230
Haiti	-	-	-	-	1 979	1 979	-	1 979	1 979	-	-	-
Honduras	629	-	629	(629)	-	(629)	-	-	-	-	-	-
Hong Kong (through the United Kingdom of Great Britain and Northern Ireland)	-	2 550	2 550	-	14 796	14 796	-	13 370	13 370	-	3 976	3 976
Hungary	76 995	586 509	663 504	131 578	2 983 153	3 114 731	163 656	371 248	534 904	44 917	3 198 414	3 243 331
Iceland	-	52 310	52 310	-	51 605	51 605	-	66 021	66 021	-	37 894	37 894
Indonesia	25 126	129 262	154 388	112 317	428 962	541 279	113 967	384 058	498 025	23 476	174 166	197 642
Iran, Islamic Republic of	38 262	32 784	71 046	136 062	35 434	171 496	122 984	55 844	178 828	51 340	12 374	63 714

Recipients	Unliquidated obligations brought forward from 1985			Net new obligations in 1986			Net disbursements in 1986			Unliquidated obligations as at 31 December 1986		
	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
Iraq	-	145 736	145 736	14 479	55 558	70 037	13 830	149 166	162 996	649	52 128	52 777
Ireland	-	-	-	5 246	-	5 246	5 246	-	5 246	-	-	-
Jamaica	5 609	15 166	20 775	10 377	74 182	84 559	13 554	63 125	76 679	2 432	26 223	28 655
Jordan	1 221	43 255	44 476	(339)	108 458	108 119	882	132 315	133 197	-	19 398	19 398
Kenya	7 273	35 509	42 782	26 323	233 904	260 227	19 128	203 386	222 514	14 468	66 027	80 495
Korea, Republic of	81 609	182 904	264 513	110 783	413 817	524 600	164 481	391 661	556 142	27 911	205 060	232 971
Lebanon	11 420	35 450	46 870	(480)	(3 041)	(3 521)	10 940	32 409	43 349	-	-	-
Libyan Arab Jamahiriya	46 211	13 019	59 230	103 225	147 749	250 974	102 099	97 250	199 349	47 337	63 518	110 855
Madagascar	3 585	17 850	21 435	12 715	89 492	102 207	8 536	74 412	82 948	7 764	32 930	40 694
Malaysia	14 668	240 909	255 577	80 878	489 917	570 795	93 729	447 268	540 997	1 817	283 558	285 375
Mali	17 828	71 702	89 530	8 403	270 123	278 526	24 419	140 548	164 967	1 812	201 277	203 089
Mauritius	5 438	29 718	35 156	(752)	75 559	74 807	4 686	71 672	76 358	-	33 605	33 605
Mexico	15 507	403 893	419 400	96 222	198 060	294 282	92 062	436 844	528 906	19 667	165 109	184 776
Mongolia	1 925	43 486	45 411	-	130 457	130 457	(714)	145 056	144 342	2 639	28 887	31 526
Morocco	4 242	68 601	72 843	42 731	224 620	267 351	29 166	246 896	276 062	17 807	46 325	64 132
Nicaragua	-	15 153	15 153	9 946	53 731	63 677	1 563	48 865	50 428	8 383	20 019	28 402
Niger	13 099	27 327	40 426	1 551	132 457	134 008	4 222	58 886	63 108	10 428	100 898	111 326
Nigeria	20 699	17 606	38 305	18 573	241 816	260 389	36 159	195 975	232 134	3 113	63 447	66 560
Pakistan	71 797	515 301	587 098	274 540	321 423	595 963	258 110	303 563	561 673	88 227	533 161	621 388
Panama	2 904	39 999	42 903	42 258	335 748	378 006	29 696	115 302	144 998	15 466	260 445	275 911
Paraguay	19 567	115 729	135 296	17 682	196 994	214 676	27 488	177 500	204 988	9 761	135 223	144 984
Peru	30 350	942 617	972 967	44 391	286 204	330 595	61 086	227 435	288 521	13 655	1 001 386	1 015 041
Philippines	22 493	244 280	266 773	80 824	356 958	437 782	89 899	378 453	468 352	13 418	222 785	236 203
Poland	112 161	596 034	708 195	236 550	247 467	484 017	231 109	602 434	833 543	117 602	241 067	358 669
Portugal	16 062	500 826	516 888	43 199	178 457	221 656	49 930	546 422	596 352	9 331	132 861	142 192
Romania	294	247 795	248 089	26 311	123 784	150 095	25 678	249 137	274 815	927	122 442	123 369
Saudi Arabia	-	-	-	-	10 360	10 360	-	10 360	10 360	-	-	-
Senegal	-	61 656	61 656	19 102	76 487	95 589	19 102	107 099	126 201	-	31 044	31 044
Sierra Leone	-	3 217	3 217	-	28 491	28 491	-	26 021	26 021	-	5 687	5 687
Singapore	-	64 600	64 600	11 732	27 903	39 635	11 732	78 620	90 352	-	13 883	13 883
Spain	-	14 656	14 656	-	(212)	(212)	-	14 444	14 444	-	-	-
Sri Lanka	51 591	201 662	253 253	24 552	248 701	273 253	57 178	213 567	270 745	18 965	236 796	255 761
Sudan	76 919	55 132	132 051	182 073	399 993	582 066	174 033	310 970	485 003	84 959	144 155	229 114
Syrian Arab Rep.	27 717	232 143	259 860	108 768	461 568	570 336	107 195	644 587	751 782	29 290	49 124	78 414
Thailand	90 360	383 365	473 725	337 449	294 640	632 089	328 501	543 379	871 880	99 308	134 626	233 934

Recipients	Unliquidated obligations brought forward from 1985			Net new obligations in 1986			Net disbursements in 1986			Unliquidated obligations as at 31 December 1986		
	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
Tunisia	27 628	91 406	119 034	(1 247)	101 480	100 233	26 101	89 317	115 418	280	103 569	103 849
Turkey	70 927	120 784	191 711	92 755	509 766	602 521	143 744	494 193	637 937	19 938	136 357	156 295
Uganda	13 657	23 215	36 872	57 790	6 948	64 738	36 482	13 445	49 927	34 965	16 718	51 683
United Arab Emirates	-	6 255	6 255	3 259	30 085	33 344	3 259	3 936	7 195	-	32 404	32 404
United Republic of Tanzania	14 281	254 494	268 775	192 659	201 611	394 270	140 740	375 204	515 944	66 200	80 901	147 101
Uruguay	2 955	124 599	127 554	37 713	184 826	222 539	29 325	183 797	213 122	11 343	125 628	136 971
Venezuela	4 476	158 300	162 776	33 653	251 087	284 740	33 425	306 148	339 573	4 704	103 239	107 943
Viet Nam	51 436	499 917	551 353	155 476	704 632	860 108	136 414	449 952	586 366	70 498	754 597	825 095
Yugoslavia	59 392	323 559	382 951	214 997	520 499	735 496	164 506	365 548	530 054	109 883	478 510	588 393
Zaire	10 053	28 255	38 308	35 687	115 840	151 527	32 208	112 240	144 448	13 532	31 855	45 387
Zambia	17 939	700 783	718 722	81 725	283 009	364 734	66 279	313 378	379 657	33 385	670 414	703 799
Sub-total	1 700 779	16 411 775	18 112 554	4 697 222	20 208 943	24 906 165	4 788 167	17 747 789	22 535 956	1 609 834	18 872 929	20 482 763
Regional Programmes												
Africa	25 095	100 365	125 460	40 294	401 690	441 984	35 891	285 870	321 761	29 498	216 185	245 683
Asia and the Pacific	65 984	51 228	117 212	247 747	579 797	827 544	145 590	542 773	688 363	168 141	88 252	256 393
Europe	-	5 893	5 893	-	338 452	338 452	-	344 065	344 065	-	280	280
Latin America	79 574	382 753	462 327	204 892	495 049	699 941	169 295	718 494	887 789	115 171	159 308	274 479
Interregional	817 016	1 092 195	1 909 211	1 949 092	2 139 766	4 088 858	2 175 786	2 582 834	4 758 620	590 322	649 127	1 239 449
Sub-total	987 669	1 632 434	2 620 103	2 442 025	3 954 754	6 396 779	2 526 562	4 474 036	7 000 598	903 132	1 113 152	2 016 284
Administrative expenses	-	-	-	36 501	109 504	146 005	36 501	109 504	146 005	-	-	-
GRAND TOTAL	2 688 448	18 044 209	20 732 657	7 175 748	24 273 201	31 448 949	7 351 230	22 331 329	29 682 559	2 512 966	19 986 081	22 499 047

RESOURCES MADE AVAILABLE TO THE AGENCY BY MEMBER STATES DURING 1986 INCLUDING CONTRIBUTIONS IN CASH AND IN KIND

Member State	TOTAL	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 Statements I.B and 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
Afghanistan	8 103	8 103	-	-	-	-	-	-	-	-	-
Albania	10 548	7 548	3 000	-	-	-	-	-	-	-	-
Algeria	146 633	96 247	39 000	-	-	-	-	11 386	3	60	
Argentina	779 891	543 943	105 000	-	-	-	13 766	117 182	54	467	
Australia	2 274 066	1 571 144	465 000	-	86 507 ^{b/}	-	23 494	127 921	33	559	
Austria	1 157 714	822 654	222 000	-	-	23 500	1 028	88 532	49	438	
Bangladesh	25 708	25 479	-	-	-	-	229	-	-	-	
Belgium	1 781 672	1 429 596	95 238	-	47 619	66 800	714	141 705	75	596	
Bolivia	8 103	8 103	-	-	-	-	-	-	-	-	
Brazil	1 420 822	1 034 260	243 200	10 048	-	51 000	2 352	79 962	47	353	
Bulgaria	216 719	125 181	54 000	1 300 ^{c/}	-	-	1 105	35 133	16	143	
Burma	11 343	8 343	3 000 ^{d/}	-	-	-	-	-	-	-	
Byelorussian Soviet Socialist Republic	549 116	414 613	134 503	-	-	-	-	-	-	-	
Cameroon	15 609	7 969	-	-	-	-	-	7 640	2	14	
Canada	5 276 269	3 268 970	915 000	-	631 392 ^{b/e/}	-	100 000	310 682	133	1 018	
Chile	91 083	48 001	21 000	350 ^{e/}	-	-	142	21 590	9	127	
China	1 208 257	809 680	261 000	5 900 ^{e/}	-	-	1 553	130 124	34	382	
Colombia	123 990	83 590	33 000 ^{d/}	-	-	-	-	7 400	4	42	
Costa Rica	17 371	14 481	-	-	-	-	-	2 890	1	17	
Côte d'Ivoire	34 154	21 154	-	-	-	-	-	13 000	3	61	
Cuba	129 312	65 258	27 000	-	-	-	3 502	33 552	8	154	
Cyprus	10 006	7 406	2 600	-	-	-	-	-	-	-	
Czechoslovakia	1 276 194	853 235	225 000	-	-	87 100	747	110 112	64	527	
Democratic Kampuchea	8 103	8 103	-	-	-	-	-	-	-	-	
Democratic People's Republic of Korea	62 443	35 675	15 000	-	-	-	74	11 694	3	41	
Denmark	1 066 252	746 412	222 000	33 959 ^{e/}	-	11 700	1 830	50 351	26	266	
Dominican Republic	22 801	22 801	-	-	-	-	-	-	-	-	
Ecuador	25 872	15 452	6 000	-	-	-	-	4 420	3	26	
Egypt	122 925	54 371	21 000	-	-	-	6 968	40 586	20	202	
El Salvador	9 293	8 103	-	-	-	-	-	1 190	1	7	
Ethiopia	7 265	7 265	-	-	-	-	-	-	-	-	
Finland	874 342	499 733	141 000	5 000 ^{e/}	81 470	-	1 387	145 752	61	493	
France	9 930 881	7 140 453	1 932 000	45 000 ^{e/}	116 815 ^{b/}	82 000	194 227	420 386	234	1 571	
Gabon	20 287	20 287	-	-	-	-	-	-	-	-	
German Democratic Republic	2 017 645	1 502 674	411 000	9 300 ^{e/}	-	-	4 472	90 199	44	376	
Germany, Federal Republic of	14 429 508	9 273 678	2 535 000	231 257 ^{e/}	1 719 536	105 500	11 246	553 291	337	2 067	
Ghana	22 071	16 071	6 000	-	-	-	-	-	-	-	
Greece	412 016	280 386	117 000	-	-	-	3 050	11 580	3	61	
Guatemala	20 147	15 727	-	-	-	-	-	4 420	1	26	
Haiti	8 103	8 103	-	-	-	-	-	-	-	-	

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 Statements I.B and 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
Holy See	20 190	10 010	1 000	-	-	-	-	-	9 180	2	54
Hungary	375 259	176 303	79 611	-	2 062 ^{b/}	12 900	-	1 589	102 794	57	475
Iceland	45 831	32 921	9 000	-	-	-	-	-	3 910	1	39
India	564 679	273 468	108 000	-	-	44 500	-	32 321	106 390	56	467
Indonesia	160 522	94 882	39 000	-	-	-	-	-	26 640	6	122
Iran, Islamic Republic of	455 185	436 623	-	-	-	-	-	3 910	14 652	4	46
Iraq	129 853	84 497	36 000	-	-	-	-	-	9 356	4	42
Ireland	246 420	193 470	30 000	-	-	-	-	-	22 950	5	135
Israel	312 376	269 144	-	-	-	-	-	174	43 058	19	128
Italy	11 528 195	4 224 358	514 470	7 500 000	(1 080 156) ^{b/e/}	67 400	-	3 845	298 278	153	1 031
Jamaica	25 810	14 948	6 000	-	-	-	-	-	4 862	2	15
Japan	15 576 242	10 964 727	3 063 000	111 188 ^{e/}	477 046	-	-	3 164	957 117	185	2 053
Jordan	27 775	7 720	3 000	-	4 000 ^{a/}	-	-	75	12 980	5	56
Kenya	8 379	7 869	-	-	-	-	-	-	510	1	3
Korea, Republic of	239 383	133 870	54 000	-	-	-	-	-	51 513	23	186
Kuwait	387 164	298 655	-	69 603	-	-	-	60	18 846	5	91
Lebanon	15 727	15 727	-	-	-	-	-	-	-	-	-
Liberia	8 103	8 103	-	-	-	-	-	-	-	-	-
Libyan Arab Jamahiriya	324 374	310 604	-	-	-	-	-	-	13 770	3	81
Liechtenstein	14 349	11 349	3 000	-	-	-	-	-	-	-	-
Luxembourg	69 195	63 975	-	630 ^{e/}	-	-	-	-	4 590	1	27
Madagascar	11 103	8 103	3 000	-	-	-	-	-	-	-	-
Malaysia	110 559	67 239	27 000	-	-	-	-	-	16 320	5	96
Mali	8 103	8 103	-	-	-	-	-	-	-	-	-
Mauritius	7 612	7 612	-	-	-	-	-	-	-	-	-
Mexico	685 501	656 748	- ^{d/}	-	-	-	-	92	28 661	14	162
Monaco	145 072	10 529	-	82 018	-	-	-	52 525	-	-	-
Mongolia	10 381	7 381	3 000	-	-	-	-	-	-	-	-
Morocco	55 564	38 804	-	-	-	-	-	-	16 760	5	92
Namibia	-	-	-	-	-	-	-	-	-	-	-
Netherlands	2 610 554	1 937 948	528 000	10 000 ^{e/}	-	21 600	-	125	112 881	58	476
New Zealand	293 688	289 098	-	-	-	-	-	-	4 590	1	27
Nicaragua	8 103	8 103	-	-	-	-	-	-	-	-	-
Niger	8 103	8 103	-	-	-	-	-	-	-	-	-
Nigeria	209 851	143 061	57 000	-	-	-	-	-	9 790	3	59
Norway	752 519	548 504	150 000	5 000 ^{e/}	29 400	-	-	65	19 550	5	114
Pakistan	83 555	46 501	18 000	400 ^{e/}	-	-	-	110	18 544	5	79
Panama	25 242	15 452	5 200	-	-	-	-	-	4 590	1	27
Paraguay	7 932	7 932	-	-	-	-	-	-	-	-	-
Peru	69 824	53 844	-	-	-	-	-	-	15 980	7	94
Philippines	86 484	72 662	6 924	-	-	-	-	68	6 830	3	21
Poland	898 007	597 850	203 593	-	5 102 ^{b/}	12 000	-	2 252	77 210	37	305
Portugal	214 263	131 743	54 000	-	-	-	-	3 800	24 720	10	96
Qatar	40 259	35 678	-	4 581	-	-	-	-	-	-	-
Romania	155 455	150 269	-	-	-	-	-	140	5 046	3	18

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 Statements I.B and 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
Saudi Arabia	860 585	853 101	-	-	-	-	-	2 894	4 590	1	27
Senegal	6 567	6 567	-	-	-	-	-	-	-	-	-
Sierra Leone	15 413	8 103	-	-	-	-	-	-	7 310	2	43
Singapore	70 198	66 158	-	-	-	-	-	-	4 040	1	7
South Africa	351 741	311 805	-	-	-	-	-	-	39 936	9	57
Spain	2 403 197	2 236 636	30 000	-	-	13 500	-	3 559	119 502	53	545
Sri Lanka	17 068	8 378	3 000	-	1 000 ^{b/}	-	-	-	4 690	2	12
Sudan	8 003	8 003	-	-	-	-	-	-	-	-	-
Sweden	2 502 571	1 482 902	390 000	180 428 ^{c/}	244 813	-	-	2 186	202 242	94	735
Switzerland	1 565 880	1 099 793	327 000	7 666 ^{c/}	-	-	-	5 235	126 186	69	531
Syrian Arab Republic	24 504	22 294	-	-	-	-	-	-	2 210	2	13
Thailand	101 133	57 926	24 000	-	4 000 ^{b/}	-	-	77	15 130	4	73
Tunisia	28 887	22 667	-	-	-	-	-	-	6 220	2	34
Turkey	387 730	245 462	96 000	3 000 ^{c/}	-	-	-	-	43 268	16	202
Uganda	8 103	8 103	-	-	-	-	-	-	-	-	-
Ukrainian Soviet Socialist Republic	1 960 592	1 497 211	458 791	-	-	-	-	-	4 590	1	27
United of Soviet Socialist Republics	16 964 778	12 012 212	3 559 097	75 000 ^{c/}	806 461	-	-	5 628	506 380	252	1 832
United Arab Emirates	185 599	185 599	-	-	-	-	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	7 599 761	5 142 722	1 386 000	50 000 ^{c/}	478 800	89 000	-	8 701	444 538	249	1 602
United Republic of Tanzania	11 103	8 103	3 000	-	-	-	-	-	-	-	-
United States of America	41 554 979	29 501 765	7 008 250	278 950 ^{c/}	2 961 254	816 000	-	36 984	951 776	570	2 956
Uruguay	42 133	31 455	-	-	-	-	-	-	10 678	5	54
Venezuela	443 202	383 478	40 000	-	-	-	-	50	19 674	7	83
Viet Nam	45 149	15 301	438	-	-	-	-	-	29 410	2	173
Yugoslavia	580 978	325 590	135 000	-	-	-	-	1 647	118 741	61	442
Zaire	17 472	8 292	-	-	-	-	-	-	9 180	2	54
Zambia	10 811	7 811	3 000	-	-	-	-	-	-	-	-
Sub-total	160 433 519	108 972 179	26 719 915	8 720 578	6 617 121	1 504 500	100 000	493 387	7 305 839	3 361	26 313
NEW MEMBER											
Zimbabwe ^{f/}	15 452	15 452	-	-	-	-	-	-	-	-	-
TOTAL	160 448 971	108 987 631	26 719 915	8 720 578	6 617 121	1 504 500	100 000	493 387	7 305 839	3 361	26 313

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

^{b/} Includes contributions to the International Consultative Group on Food Irradiation (ICGFI) from Australia (\$10 000), Canada \$(17 986), France (\$12 337), Hungary (\$2 062), Italy (\$15 000), Poland (\$5 102) and Thailand (\$4 000).

^{c/} Pledged in support of the Supplementary Nuclear Safety Programme in 1986: Bulgaria (\$1 300), Chile (\$350), China (\$5 900), Denmark (\$5 200), Finland (\$5 000), France (\$45 000), German Democratic Republic (\$9 300), Germany, Federal Republic of (\$165 000), Japan (\$80 000), Luxembourg (\$630), Netherlands (\$10 000), Norway (\$5 000), Pakistan (\$400), Sweden (\$9 000), Switzerland (\$7 666), Turkey (\$3 000), USSR (\$75 000), United Kingdom (\$50 000) and United States (\$125 000).

^{d/} Pledged and paid a voluntary contribution in 1986 relating to: 1981 - Burma (\$1 300), 1983 - Burma (\$1 900), 1985 - Colombia (\$19 000), and 1985 - Mexico (\$119 087).

^{e/} Includes contributions to the Third World Academy of Science (TWAS) from Italy (\$1 500 000), Canada (\$111 950), Sri Lanka (\$1 000) and Jordan (\$4 000).

^{f/} Zimbabwe became a Member of the Agency on 1 August 1986.

COMBINED TABLE OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1986 AND OF INCOME AND EXPENDITURE IN THE YEAR ENDED 31 DECEMBER 1986

Description	I Administrative Fund and Working Capital Fund	II Technical Assistance and Co-operation Fund	III Activities partially financed from the Administrative Fund	IV Funds administered on behalf of Member States, United Nations and other International Organizations	Adjustments ^{a/}	Total
ASSETS AND LIABILITIES AS AT 31 DECEMBER 1986						
<u>Assets</u>						
Cash in hand	120 066	300	93 023	28 383	-	241 772
Cash at banks (including interest bearing bank deposits)	28 065 669	11 820 709	2 476 091	11 372 267	-	53 734 736
Contributions receivable	13 655 347	10 878 841	266 860	3 547 331	-	28 348 379
Accounts receivable and sundry debit balances	6 086 630	4 622 301	153 500	5 362 524	-	16 224 955
Total assets	47 927 712	27 322 151	2 989 474	20 310 505	-	98 549 842
<u>Liabilities</u>						
Reserve for unliquidated obligations	8 074 802	22 499 047	363 912	4 534 347	-	35 472 108
Accounts payable and sundry credit balances	14 107 168	4 506 326	170 895	334 415	-	19 118 804
Principal of the Working Capital Fund	2 000 000	-	-	-	-	2 000 000
Total liabilities	24 181 970	27 005 373	534 807	4 868 762	-	56 590 912
Fund Balances	23 745 742	316 778	2 454 667	15 441 743	-	41 958 930
INCOME AND EXPENDITURE FOR THE YEAR 1986						
Unused balances as at 1 January	32 263 144	3 905 213	4 057 369	18 124 691	-	58 350 417
Unliquidated obligations brought forward	8 723 839	20 732 657	219 270	4 776 461	-	34 452 227
Income from contributions	109 590 377	26 779 564	11 948 616	9 264 099	(2 440 124)	155 142 532
Other income	13 222 316	1 080 950	1 623 371	209 525	(630 783)	15 505 379
Total funds available	163 799 676	52 498 384	17 848 626	32 374 776	(3 070 907)	263 450 555
Disbursements during the year ^{b/}	114 068 470	29 682 559	15 030 047	12 398 686	(3 070 907)	168 108 855
Unliquidated obligations at year end	8 074 802	22 499 047	363 912	4 534 347	-	35 472 108
Surrender of prior years' cash surpluses	17 910 663	-	-	-	-	17 910 663
Total expenditure	140 053 935	52 181 606	15 393 959	16 933 033	(3 070 907)	221 491 626
Unused balances at year end	23 745 741	316 778	2 454 667	15 441 743	-	41 958 929

^{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	\$ 625 882
Sweden	4 901
	<u>\$ 630 783</u>
Regular Budget contributions (Statement III.B) to:	
International Centre for Theoretical Physics	\$ 1 143 700
International Laboratory of Marine Radioactivity	\$ 1 296 424
	<u>\$ 2 440 124</u>

^{b/} Including disbursements in respect of unliquidated obligations carried forward from 1985 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.