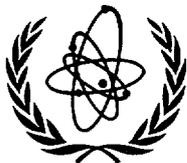


THE AGENCY'S ACCOUNTS FOR 1983

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INTERNATIONAL ATOMIC ENERGY AGENCY

THE AGENCY'S ACCOUNTS FOR 1983

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P A R T I

REPORT BY THE BOARD OF GOVERNORS

1. In accordance with Financial Regulation 12.04 [1], the Board of Governors hereby transmits to the Members of the Agency the report of the External Auditor on the Agency's accounts for 1983.

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

The General Conference,

Having regard to Financial Regulation 12.04,

Takes note of the report of the External Auditor on the Agency's accounts for the year 1983 and of the report of the Board of Governors thereon [*].

[*] GC(XXVIII)/

[1] INFCIRC/8/Rev.1.

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

21 March 1984

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 1983. The financial Statements, which I have examined and certified individually, are transmitted herewith.

Accept, Sir, the assurances of my highest consideration.

(signed) D.G. Njoroge
External Auditor

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

P A R T I I

REPORT OF THE EXTERNAL AUDITOR
TO THE BOARD OF GOVERNORS ON THE AUDIT
OF THE ACCOUNTS OF THE INTERNATIONAL
ATOMIC ENERGY AGENCY FOR THE
YEAR ENDED 31 DECEMBER 1983

Introductory

1. In accordance with Financial Regulation 11.04 the Director General of the International Atomic Energy Agency has submitted to me for audit the Financial Statements and associated schedules forming the Agency's Accounts for the year ended 31 December 1983.

Audit opinion

2. I have examined the Accounts of the Agency for the year ended 31 December 1983 in accordance with the principles governing the audit procedures of the International Atomic Energy Agency and in conformity with generally accepted auditing standards. I have obtained all the information and explanations that I have required and as a result of my audit, I certify that, in my opinion:

- (a) The financial statements are in accord with the books and records of the Agency and present fairly the Agency's financial position as at 31 December 1983;
- (b) The financial transactions reflected in the Statements have been in accordance with the Rules and Regulations, the budgetary provisions and other applicable directives; and
- (c) Securities and moneys on deposit and in hand have been verified by certificates and/or confirmation received direct from the Agency's depositories.

Internal Audit

3. As in the previous year, I have taken account of the programme and reports of the Agency's Office of Internal Audit and Management Services whose work and cooperation have again greatly facilitated my audit examination.

Unliquidated obligations

4. Out of the unliquidated obligation balance of \$ 52 174 shown under paragraph 6 of the report for 1982 against "Transfer of the Agency to its Permanent Headquarters" an amount of \$ 8 547 was settled in 1983. The balance of \$ 43 627 was transferred to provisional budgetary surplus for the year ended 31 December 1983, the intention to do so having been indicated in 1982.

5. As indicated under paragraph 12 of the Director General's Report total unliquidated obligations relating to the Administrative Fund amounted to \$ 9 096 971 compared to unliquidated obligations of \$ 7 085 595 for 1982. The balance of \$ 9 096 971 is made up of

Unliquidated obligations - prior years	\$ 527 496
Unliquidated obligations - current year	\$ 8 569 475
Total	<u>\$ 9 096 971</u>

6. It has been explained that the main reasons for the non-settlement of these commitments related to delays in the delivery of equipment for the Safeguards Programme as well as to delays in the execution of Scientific and Technical Research Contracts. Under these circumstances the Agency may, where practicable, have to consider entering into such commitments in sufficient time so as to be able to receive delivery and pay for goods and/or services within the financial year to which it relates.

7. Similarly unliquidated obligations relating to Technical Assistance and Co-operation Fund amounted to \$ 11 487 869 as at 31 December 1983 and represented about 40.7% of the total expenditure on the Fund in 1983. This substantial unliquidated balance has been explained as due to significant growth in the programme activities.

Unobligated Balances

8. Statement I.A shows an unobligated balance of \$ 7 390 363 as at 31 December 1983 carried forward into 1984. This balance represents about 8.07% of the appropriations for the year 1983 and exceeds the figure of \$ 6 778 213 for the year 1982 by \$ 612 150.

9. Currency exchange rate fluctuations had a major effect on the level of unobligated balance for the year 1983 and in this regard an amount of \$ 3 412 000 was due to the impact of currency exchange rate fluctuations. In addition the Agency, I understand, has had difficulties in hiring expert personnel as well as in procuring required equipment for various programmes and this has also resulted in substantial under-utilization of the funds available.

Status of Contributions Outstanding

10. The position regarding Status of Contributions Outstanding as at 31 December 1983 has been summarized under paragraph 10 of the Director General's Report for 1983. As indicated in that report contributions still receivable and outstanding from Member States as at 31 December 1983 amounted to \$ 6 511 336 out of which \$ 5 217 410 related to 1983 while the balance of \$ 1 293 926 related to 1982 and earlier years. However, as indicated under paragraph 11 of my Report for 1982, the then outstanding contribution of \$ 1 550 559 for 1981 and earlier years was due from 24 Members some of whom had not paid their contributions for many years despite regular and frequent reminders of their arrears by the Secretariat. A review of the position in 1983 has shown that the outstanding contribution of \$ 1 293 926 relating to 1982 and earlier years was due from 22 Member Countries and included the majority of the Members earlier reported to have not paid their contributions for many years.

11. Continued non-payment of assessed contributions by Members could have a direct effect on the funding of the Regular Budget and possibly lead to cash liquidity problems. Although, therefore, the long-outstanding arrears of assessed contributions to the Regular Budget presently constitute only a small percentage of the contributions received it is nevertheless noted that a problem exists regarding these overdue contributions which needs to be addressed to.

New Cost Sharing System for Support Services

12. During 1983 the Agency modified the cost sharing system regarding in-house support services. The main objective of the new system is to facilitate the exercise of more effective control over expenditure for support services by precluding the taking of decisions that would result in cost increases for the Agency as a whole. The system is to be fully reflected in the Financial Plan for 1984 and in the Budget for 1985 and has had only limited implementation in 1983. I have reviewed this new cost sharing system during the audit of the Agency's accounts for 1983 and I am satisfied that it is sound.

INTERNATIONAL CENTRE FOR THEORETICAL PHYSICS

Financing

13. Statement II on the Status of Funds for the ICTP as at 31 December 1983 reflects a cash deficit in the amount of \$ 2 211 150 as at the same date. The deficit was as a result of the non-receipt of a contribution of \$ 3 000 000 due from a Member during 1983. This contribution constituted a major part of the financial resources of the Centre and its non-payment placed the Centre in serious cash liquidity problem during 1983. Consequently the Agency had to find temporary cash from its other resources to finance the continued operation of ICTP, pending receipt of the contribution from the Member.

14. As indicated under paragraph 10 of the audit report for 1981, a similar situation was noted to exist in 1980 and 1981 when the Member State delayed payment of its contribution for the Centre. Having regard to the proportion of the Member's share of contribution in the Centre's income budget, operational difficulties will continue to be faced whenever such delays of contributions occur. To cover the present situation, and as indicated in the Director General's report, the authority of the Governing Board to approve the use of other Agency financial resources already made, will need to be sought.

Italian Income Tax

15. Under paragraph 13 of the Report on the Agency's Accounts for the year 1982 it was stated that a total amount of \$ 235 310 representing advances made to the Staff Members of Italian Nationality at ICTP, Trieste, to enable them to pay Italian Income Tax had been charged to expenditure during 1982 pending the solution of the problem of the refund of the income tax by the Italian Government. During 1983 an additional amount of \$ 97 375 was charged to expenditure in respect of such advances thereby bringing the total of advances to staff for payment of Italian Income Tax to \$ 332 685 as at 31 December 1983.

16. Although the Agency has charged these payments to expenditure it is understood that the matter of the refund of the amounts by the Italian Government is still being pursued.

TECHNICAL ASSISTANCE AND CO-OPERATION FUND

Contributions

17. As indicated at paragraph 21 of the Director General's report, out of the pledged contributions to the Technical Assistance and Co-operation Fund of \$ 17 615 572 an amount of \$ 12 376 506 or about 70% of the total pledges was received during 1983. The amount received compares to receipts of \$ 13 861 280 or about 93% of the total amount of \$ 14 896 675 pledged for 1982. Pledges, when made, are treated as income in the Technical Assistance and Co-operation Fund Budget for the year and, accordingly, a significant delay in the payment of such commitments could adversely affect the implementation of the Technical Assistance and Co-operation Programmes.

Unobligated Balance

18. Statement V.A shows an unobligated end of year balance of \$ 8 907 250 which represents about 24% of total funds available for the Technical Assistance and Co-operation Fund of \$ 37 131 228 as at 31 December 1983. The under-utilization of funds available in the Technical Assistance and Co-operation Fund in 1983 and previous years is directly related to factors affecting the rate of programme implementation.

Assessed Programme Costs

19. The position regarding payment by Member States of Assessed Programme Costs was again reviewed during the audit of the Agency's Accounts for 1983. Out of the total Assessed Programme Costs of \$ 956 566 payable in 1983 only an amount of \$ 311 850 or about 32.6% was paid during 1983. Some 19 Member States were in arrears for the period 1971-1980 in the total amount of \$ 336 403 while some 35 Member Countries owed \$ 295 353 in respect of Assessed Programme Cost billings for 1981.

20. Of the \$ 959 744 brought forward as arrears of Assessed Programme Costs for the period 1971-1981 only an amount of \$ 320 907 or about 33.4% was paid in 1983. It would appear, therefore, that the Member States may have to make a more determined effort to meet obligations regarding payment of their assessed programme costs when due.

Losses of assets

21. Losses amounting to \$ 4 546 were reported to me in accordance with Financial Regulation 10.05. In addition, an amount of \$ 10 752 was written off and charged to the accounts during 1983. Of the amount written off \$ 7 081 was in respect of "Assessed Programme Costs" for the years 1972-74, 1976-77 and 1979-80 which ceased to be due from a Member State after the Member was included in the list of the "Least Developed Countries" by the General Assembly of the United Nations.

United Nations Development Programme

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

Commissary

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

Acknowledgement

24. I would like to record my appreciation for the very valuable assistance and cooperation extended to me and my officers by the Director General and his staff during the audit of the Agency's Accounts for 1983. Again, the readiness of the Agency staff to provide information and give explanations when requested to do so greatly facilitated the audit work.

(signed) D.G. NJOROGE
External Auditor

Vienna, 21 March 1984

P A R T I I I

REPORT BY THE DIRECTOR GENERAL ON THE ACCOUNTS

FOR 1983

1. I present herewith the Agency's accounts for the year ended 31 December 1983, comprising Statements I to XVIII and Schedules A to J, for which summary comments on and explanations of the more important items are given below.

2. The meanings attributed to certain common terms used in the accounts have been modified in order to conform more closely to the general usage of these terms, including their usage in the United Nations system, and the term 'disbursement' has been introduced in order to indicate a cash outlay. The term 'expenditure' is now used to indicate total charges against periodic income, and the term 'obligation' refers to a liability against all available resources, including any balances carried forward.

I. ADMINISTRATIVE FUND

A. Regular Budget (Statements I.A and I.B)

3. Financial results in respect of the 1983 Regular Budget are reported in Statement I.A. Total appropriations amounted to \$ 91 561 000 [1], of which \$ 81 036 000 (Statement I.B) was to be financed from contributions made by Member States on the basis of the 1983 scale of assessment, \$ 3 490 000 from income from Work for Others and \$ 7 035 000 from other miscellaneous income (Schedule D).

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

5. The impact of currency exchange rate fluctuations amounting to \$ 3 412 000 is shown in the following table:

[1] Resolution GC(XXVI)/RES/395, para. 1.

Appropriation Section	Appropriations ^{a/}	Effect of exchange rate changes ^{b/}	Adjusted appropriations
1. Technical assistance and co-operation	4 137 000	(182 000)	3 955 000
2. Nuclear energy and safety	15 493 000	(609 000)	14 884 000
3. Research and isotopes	12 730 000	(465 000)	12 265 000
4. Operational facilities	2 302 000	(52 000)	2 250 000
5. Safeguards	29 533 000	(1 051 000)	28 482 000
6. Policy-making organs	3 048 000	(127 000)	2 921 000
7. Executive management and administration	10 018 000	(433 000)	9 585 000
8. General services	10 810 000	(493 000)	10 317 000
9. Cost of work for others	3 490 000	-	3 490 000
Adjustment to total appropriation	-	3 412 000	3 412 000
TOTAL	91 561 000	-	91 561 000

a/ GC(XXVI)/RES/395, para 1, based on a currency exchange rate of AS 16.60 to the U.S. dollar.

b/ Based on a mean rate of exchange of AS 17.50 to the U.S. dollar in 1983.

6. As may be seen from Statement I.A, total expenditure incurred during 1983 amounted to \$ 84 170 637, which resulted in an unobligated balance of \$ 7 390 363. With regard to appropriation Section 9, 'Cost of Work for Others', total expenditures were in excess of the appropriation by \$ 27 170. This overrun was entirely financed by income for additional services rendered [2].

7. Operating results by appropriation Section are given in Part VI, "Budgetary performance".

B. Income and Expenditure, Surpluses and the Balance Sheet

1. Cash in hand and at banks

8. As of 31 December 1983, total cash in hand and at banks amounted to \$ 40 536 007. Of this amount, \$ 29 932 244 is attributable to cash surpluses from prior years (Statement I.C). Of these amounts, the cash surplus for 1981, \$ 17 884 172, became available in 1984 for surrender to Member States. An additional amount of \$ 12 032 108 (Statement I.C) will become available for surrender in 1985.

[2] Resolution GC(XXVI)/RES/395, para. 3(a).

2. Contributions receivable from Member States

9. Total assessed contributions for 1983 amounted to \$ 81 036 000 (Statement I.B). Credits and cash payments of 1983 assessments totalled \$ 75 818 590, or 94% of the total assessed (Schedule B.1).

10. At the end of 1983 outstanding contributions amounted to \$ 6 511 336, of which \$ 5 217 410 pertained to 1983 and \$ 1 293 926 to prior years. The details of these unpaid assessments are given in Schedule B.1.

3. Accounts receivable and other debit balances

11. The decrease from \$ 3 742 927 to \$ 1 721 940 in receivables due from Member States reflects a significant reduction in the amount of outstanding claims for value added tax. This reduction, as well as reductions in other receivables, is attributable to a more timely collection of outstanding claims.

4. Unliquidated obligations

12. Total unliquidated obligations at the end of 1983 amounted to \$ 9 096 971, compared with \$ 7 085 595 at the end of 1982. The major portion of the increase relates to specialized safeguards equipment with long delivery times and to scientific and technical contracts in the "Research and isotopes" appropriation Section.

5. Cash surpluses

13. The provisional cash deficit brought forward from 1982 amounted to \$ 2 011 894, as shown in Statement I.B. During 1983, credits and receipts of prior years' assessed contributions amounted to \$ 12 724 133 and savings on obligations brought forward from 1981 and 1982 amounted to \$ 1 319 869, resulting in a cash surplus for 1982 of \$ 12 032 108 (Statement I.C). This final cash surplus will become available for surrender to eligible Member States in 1985 (Schedule B.3).

14. During 1983 an amount of \$ 12 925 552, representing the major portion of the final cash surplus for 1980 (Statement I.C), was surrendered to eligible Member States, thereby reducing the contributions receivable. As at 31 December 1983, a balance of \$ 15 964 remained undistributed, representing the shares of cash surpluses for the years 1959-68, 1979 and 1980 withheld pending the receipt of assessed contributions for the years to which the surpluses relate [3].

6. Undistributed budgetary surpluses

15. Undistributed budgetary surpluses as at 31 December 1983 amounted to \$ 10 257 996 (Statement I.D), consisting of arrears of contributions receivable from Member States for 1959-82 in the amount of \$ 1 293 926 and a provisional budgetary surplus of \$ 8 964 070 for 1983. A breakdown of the provisional budgetary surplus for 1983 is given in Statement I.B.

[3] In accordance with Financial Regulation 7.02.

II. ACTIVITIES PARTIALLY FINANCED FROM THE REGULAR BUDGET

(Statements II and III)

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

17. A major part of the financial resources for ICTP is provided by the Government of Italy. An agreement covering the period from 1 January 1983 through 31 December 1986 has been concluded between the Government of Italy and the Agency. However, as of 31 December 1983 the ratification process was not yet completed. As no payment can be authorized before the completion of this process, contributions amounting to \$ 3 million for 1983 under this agreement remained outstanding at the end of the year. */

18. Disbursements for ICTP in 1983 include \$ 97 375 refunded to staff members of Italian nationality as reimbursement of their Italian income tax payments.

III. WORKING CAPITAL FUND

(Statement IV)

19. In September 1982, the General Conference approved a level of \$ 2 million for the Working Capital Fund in 1983 [4]. At the end of the year, an amount of \$ 200 was outstanding, as shown in Schedule F.

IV. TECHNICAL ASSISTANCE AND CO-OPERATION FUND

(Statements V.A and V.B)

20. In 1982, the General Conference decided that the 1983 target for voluntary contributions to the Technical Assistance and Co-operation Fund should be \$ 19 million [5]. Of the target amount, \$ 17 615 572 was pledged. In addition, in the course of the year, a net amount of \$ 34 571 in pledges for prior years was received.

21. Of the \$ 17 615 572 pledged to the Fund for 1983, a total of \$ 12 376 506 (70%) was received by 31 December 1983, leaving an unpaid balance of \$ 5 239 066 at the end of 1983.

[4] Resolution GC(XXVI)/RES/397.

[5] Resolution GC(XXVI)/RES/396.

*/
— A letter dated 3 May 1984 has been received from the Italian authorities indicating that the Agency is authorized to use temporarily other funds paid to the Agency as Italy's extrabudgetary contributions for the purpose of financing the Centre.

22. The trend in pledges and payments for the past five years is shown below. The annual amounts pledged have been adjusted in order to incorporate new or revised pledges made in subsequent years.

Year	Pledged	Received					Total at end of 1983
		1979	1980	1981	1982	1983	
1979	8 062 512	7 410 021	644 173	4 968	850	-	8 060 012
1980	10 059 733	-	9 826 148	230 171	2 364	-	10 058 683
1981	12 053 611	-	-	8 192 700	3 824 381	29 900	12 046 981
1982	14 901 346	-	-	-	13 861 280	1 016 732	14 878 012
1983	17 615 572	-	-	-	-	12 376 506	12 376 506
TOTAL	62 692 774	7 410 021	10 470 321	8 427 839	17 688 875	13 423 138	57 420 194

23. Of the total unpaid balance at the end of 1983, an amount of \$ 4 685 855 was collected early in 1984, leaving an outstanding balance of \$ 590 561. By the end of 1983, voluntary contributions outstanding for 1982 and prior years had been reduced to \$ 37 350 (Schedule G).

24. In 1960, the Board of Governors, following United Nations practice, decided to apply assessed programme costs to Member States receiving technical assistance. The assessed programme costs, which may be paid in local currencies, have over the years grown proportionately with the technical assistance delivered by the Agency to its Member States.

25. Of the total assessed programme costs for 1982 and prior years, \$ 1 276 472 was outstanding at the end of 1983 (Schedule H); the outstanding balance has increased significantly in recent years. The amounts collected are added to the total funds made available for financing approved technical assistance projects; in 1983, an amount of \$ 632 758 was collected.

26. In 1983, interest income was \$ 1 017 241, compared with \$ 1 108 455 in 1982. The decrease is attributable to generally lower interest rates in 1983.

27. At the beginning of 1983, \$ 6 756 763 and \$ 11 098 791 were carried forward from 1982 as unobligated balances and unliquidated obligations respectively. These amounts, together with the income during the year, provided a total of \$ 37 131 228 that was available for disbursement during the year. Of the amount available, \$ 16 736 109 was disbursed in 1983 and \$ 11 487 869 represented year-end unliquidated obligations, leaving an unobligated balance of \$ 8 907 250 as at 31 December 1983 (Statement V.A). This entire balance is required in order to implement projects that have already been approved as part of the Agency's technical assistance and co-operation programme.

28. The annual trend in income and expenditure over the past five years is shown below (the income from voluntary contributions is stated for the year in which pledges were actually made).

	1979	1980	1981	1982	1983
Voluntary contributions					
Pledged for current year	8 059 688	9 975 964	11 772 823	14 896 675	17 615 572
Pledged in current year for prior-years programmes	5 631	2 825	84 530	250 899	34 571
Miscellaneous income	762 959	765 800	1 319 358	1 542 421	1 677 432
Other - including exchange differences	(23 251)	(193 500)	(417 374)	(440 569)	(51 901)
Total income	8 805 027	10 551 089	12 759 337	16 249 426	19 275 674
Unobligated balance brought forward from previous year	4 845 742	4 727 047	5 927 030	5 503 829	6 756 763
Total funds available	13 650 769	15 278 136	18 686 367	21 753 255	26 032 437
Disbursements during the year	7 123 920	7 813 660	10 436 515	13 450 838	16 736 109
Increase in unliquidated obligations over previous year	1 799 802	1 537 446	2 746 023	1 545 654	389 078
Unobligated balance at 31 December	4 727 047	5 927 030	5 503 829	6 756 763	8 907 250
Unliquidated obligations at 1 January	3 469 866	5 269 668	6 807 114	9 553 137	11 098 791
Increase during the year	1 799 802	1 537 446	2 746 023	1 545 654	389 078
Unliquidated obligations at 31 December <u>a/</u>	5 269 668	6 807 114	9 553 137	11 098 791	11 487 869

a/ Includes the following amounts for multi-year projects in future years:

1979	\$ 1 066 000
1980	\$ 1 222 806
1981	\$ 1 734 279
1982	\$ 2 285 843
1983	\$ 2 467 668

29. The Agency also acts as an intermediary in utilizing funds made available by Member States to finance activities in their own country. In 1983, funds in the amount of \$ 3078 were received in this connection. At the end of the year, unliquidated obligations were \$ 442 229 and unobligated balances of all funds received over the years amounted to \$ 5859.

30. Further details are given in the Director General's report on the Agency's technical co-operation activities in 1983.

V. UNITED NATIONS DEVELOPMENT PROGRAMME

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

31. Statements VI.A, VI.B and VI.C are presented in accordance with accounting requirements established by UNDP. Since UNDP limits cash drawings to the cash needed for approximately a six-week period, a balance at the end of the year is not intended to cover fully the unliquidated obligations at the end of the year. While these obligations relate to goods and services provided for in project budgets for 1983, a significant portion of these goods and services will not be delivered within the prescribed six-week period. Accordingly, the year-end balance of the fund is a negative figure of \$ 2 456 804, which will be covered by subsequent cash drawings from UNDP.

32. The expenditures for projects in 1983 were \$ 3 690 447, compared to \$ 4 432 029 in 1982; this represents a decrease of about 17%. Statement VI.C shows that the Agency was the executing agency for projects in 23 countries and for one regional project.

33. Total UNDP programme support costs of \$ 1 141 855 (Schedule D) are made up as follows:

13% of 1983 project expenditures	\$ 478 098
3.5% of Government cash counterpart contribution	447
1983 flexibility adjustment	334 100
Adjustment to programme support costs	(790)
	<hr/>
Total amount applicable to 1983	811 855
1982 flexibility adjustment (approved in 1983)	330 000
	<hr/>
Total	<u>\$ 1 141 855</u>

34. The United Nations Financing System for Science and Technology for Development (UNFSSTD) is administered by UNDP under its financial rules, regulations, policies and procedures. Under a project agreement, the International Centre for Theoretical Physics conducted two training courses in 1982 (one in Bangladesh and the other in Ghana). Expenditures in 1981 and 1982 for these courses amounted to \$ 317 249. Statement VII shows that \$ 15 181 was spent in 1983, primarily on a follow-up training workshop which was conducted in Bangladesh in June 1983.

VI. SPECIAL ACCOUNTS

(Statements VIII - XVIII)

35. In this group of statements, the principal 'Status of Funds' statements - (A) - are generally supplemented by statements - (B) - giving a breakdown by programme. In the interests of greater uniformity and comparability, a set of uniform programme headings has been introduced this year.

36. Member States' special contributions included in these statements have been summarized below.

Programme	1979	1980	1981	1982	1983
Technical assistance and co-operation	1 968 494	2 811 462	3 932 127	8 215 464	6 764 400
Safeguards	1 585 153	2 111 167	2 311 431	1 621 493	3 302 763
Food and agriculture	523 549	312 288	711 727	520 918	578 333
Regional Co-operative Agreement	246 150	54 270	281 279	249 067	346 000
Physical sciences	233 237	185 555	164 003	106 984	193 707
Nuclear safety	-	144 500	70 000	155 583	143 092
Specific short-term programmes	766 157	393 351	272 126	50 000	-
Other programmes	105 000	116 060	76 521	7 694	9 601
TOTAL	5 427 740	6 128 653	7 819 214	10 927 203	11 337 896

37. Some international organizations have also made contributions towards some of these programmes.

VII. OTHER FINANCIAL DATA

Health Insurance Premium Reserve (Schedule A)

38. In 1983, \$ 212 955 was received as a refund of health insurance premiums. This refund resulted from favourable claims experience. The amount received has been placed in a separate bank deposit account pending a decision on its final disposition by the relevant Agency committees. Interest of \$ 6301 was earned during 1983 on this account. The resulting balance of \$ 219 256 is shown in Schedule A under the heading 'Health Insurance Premium Reserve'.

Miscellaneous income (Schedule D)

39. Miscellaneous income was estimated at \$ 10 525 000. Actual income amounted to \$ 11 985 960, or \$ 1 460 960 over the budget estimate. The major item of income in excess of the budget estimate was interest income from investments. Also, there was a net gain on exchange of currencies which was not foreseen in the original budget estimate.

Resources made available to the Agency by Member States during 1983 including contributions in cash and in kind (Schedule I)

40. In order to indicate the approximate value of all resources made available by Member States to the Agency during 1983, Schedule I has been included to show contributions not only in cash but also in kind (in the form of Type II fellowships, equipment and supplies, support for meetings and training courses, and cost-free experts). This schedule is for information only; services and other gifts in kind

are not recorded in the Agency's accounts because funds are neither received nor disbursed by the Agency. The total figure for each Member State represents only an estimate.

Total resources available during 1983 (Schedule J)

41. Schedule J shows, on a consolidated basis, the assets and liabilities as at 31 December 1983 and the income and obligations for the year 1983 for all the Agency funds shown in Statements I to XVIII. This schedule is also published for information only.

Significant Accounting Policies of the Agency (Part VII)

42. The significant accounting policies of the Agency remain unchanged except for a few terminology modifications.

(signed) HANS BLIX
Director General

P A R T I V

STATEMENTS

ADMINISTRATIVE FUND
 BUDGET APPROPRIATIONS AND EXPENDITURE BY SECTIONS OF THE BUDGET
 FOR THE YEAR ENDED 31 DECEMBER 1983

Appropriation Section	Appropriations ^{a/}	Expenditure			Unobligated balance
		Disbursements	Unliquidated obligations	Total	
1. Technical assistance and co-operation	4 137 000	3 661 526	4 629	3 666 155	470 845
2. Nuclear energy and safety	15 493 000	13 600 431	658 429	14 258 860	1 234 140
3. Research and isotopes	12 730 000	10 782 092	1 331 075	12 113 167	616 833
4. Operational facilities	2 302 000	1 735 763	467 481	2 203 244	98 756
5. Safeguards	29 533 000	25 040 159	2 348 924	27 389 083	2 143 917
6. Policy-making organs	3 048 000	2 664 460	13 460	2 677 920	370 080
7. Executive management and administration	10 018 000	8 208 985	875 202	9 084 187	933 813
8. General services	10 810 000	6 390 576	2 870 275	9 260 851	1 549 149
9. Cost of work for others	3 490 000	3 517 170	-	3 517 170	(27 170) ^{b/}
TOTAL	91 561 000	75 601 162	8 569 475	84 170 637	7 390 363

a/ GC(XXVI)/RES/395, para 1.
 b/ GC(XXVI)/RES/395, para 3(a).

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

(signed) HANS BLIX
 Director General

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

(signed) D.C. NJOROGE
 External Auditor

ADMINISTRATIVE FUND

INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 1983

	1983	1982
INCOME		
Contributions assessed on Member States (Schedule B.1)	81 036 000	77 344 000
Contributions outstanding	5 217 410	12 467 500
Contributions paid	75 818 590	64 876 500
Miscellaneous income (Schedule D)	11 985 960	12 577 607
Special contributions	69 120	97 800
Unused appropriations on transfer to permanent headquarters (Statement I.E)	43 627	26 986
Total income	<u>87 917 297</u>	<u>77 578 893</u>
EXPENDITURE (Statement I.A)		
Disbursements	75 601 162	72 976 351
Unliquidated obligations	8 569 475	6 614 436
Total expenditure	<u>84 170 637</u>	<u>79 590 787</u>
PROVISIONAL CASH SURPLUS (DEFICIT)	3 746 660	(2 011 894)
Contributions receivable from Member States, current year	5 217 410	12 467 500
PROVISIONAL BUDGETARY SURPLUS	<u>8 964 070</u>	<u>10 455 606</u>
Provisional budgetary surplus due to:		
Unobligated balance as at 31 December 1983 (Statement I.A)	7 390 363	6 778 213
Excess of miscellaneous income over budget (Schedule D)	1 460 960	3 552 607
Special contributions	69 120	97 800
Unused appropriations on transfer to permanent headquarters (Statement I.E)	43 627	26 986
PROVISIONAL BUDGETARY SURPLUS	<u>8 964 070</u>	<u>10 455 606</u>

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

(signed) HANS BLIX
Director General

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

(signed) D.G. NJOROGE
External Auditor

STATEMENT I.C

A D M I N I S T R A T I V E F U N D

ACCOUNTS OF SURPLUSES IN HAND AS AT 31 DECEMBER 1983

Available for surrender but withheld pending receipt of contributions, 1959 to 1968 and 1979 budgets		5 565
1980 Final cash surplus available for surrender in 1983	12 935 951	
Less surrendered in 1983	<u>12 925 552</u>	
Withheld pending receipt of contributions		10 399
1981 Final cash surplus available for surrender in 1984		17 884 172
1982 Final cash surplus		
Provisional cash deficit brought forward from 1982	(2 011 894)	
Arrears of prior years' contributions received during 1983	12 724 133	
Savings on obligations brought forward from 1981 and 1982	<u>1 319 869</u>	
Available for surrender in 1985 (see Schedule B.3)		<u>12 032 108</u>
TOTAL SURPLUSES IN HAND		<u><u>29 932 244</u></u>

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

(signed) HANS BLIX
Director General

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

(signed) D.G. NJOROGÉ
External Auditor

ADMINISTRATIVE FUND

ASSETS, LIABILITIES AND SURPLUSES AS AT 31 DECEMBER 1983

ASSETS	1983	1982	LIABILITIES AND SURPLUSES	1983	1982
CASH IN HAND AND AT BANKS			UNLIQUIDATED OBLIGATIONS		
Cash in hand and travellers' cheques	86 224	105 647	Current year (Statement I.A)	8 569 475	6 614 436
Current accounts and deposit accounts at banks (Schedule A)	40 449 783	32 310 806	Prior years	527 496	418 985
	<u>40 536 007</u>	<u>32 416 453</u>	Transfer of the Agency to its permanent headquarters (Statement I.E.)	-	52 174
				<u>9 096 971</u>	<u>7 085 595</u>
CONTRIBUTIONS RECEIVABLE FROM MEMBER STATES (Schedules B.1 and B.2)			CONTRIBUTIONS RECEIVED IN ADVANCE FROM MEMBER STATES	48 755	1 350 384
1959-1978 Budgets	310 758	310 758	ACCOUNTS PAYABLE AND OTHER CREDIT BALANCES		
1979 Budget	40 926	45 961	Staff accounts	169 359	137 033
1980 Budget	58 829	308 077	United Nations, specialized agencies and other international organizations	928 533	830 359
1981 Budget	331 586	885 763	Member States	205 082	176 175
1982 Budget	551 827	12 467 500	Suppliers and contractors	89 002	92 108
	<u>1 293 926</u>	<u>14 018 059</u>	Deferred revenue from publications	181 246	254 434
1983 Budget	5 217 410	-	Other accounts	187 212	125 565
	<u>6 511 336</u>	<u>14 018 059</u>		<u>1 760 434</u>	<u>1 615 674</u>
ACCOUNTS RECEIVABLE AND OTHER DEBIT BALANCES			CASH SURPLUSES (Statement I.C)		
Staff accounts	650 918	571 392	1959-1968 and 1979	5 565	5 931
United Nations, specialized agencies and other international organizations	1 136 029	1 519 943	1980	10 399	12 935 951
Member States	1 721 940	3 742 927	1981	17 884 172	17 884 172
Suppliers and contractors	358 924	360 664	1982	12 032 108	-
Publications invoices outstanding	181 246	254 434		<u>29 932 244</u>	<u>30 826 054</u>
	<u>4 049 057</u>	<u>6 449 360</u>	UNDISTRIBUTED BUDGETARY SURPLUSES		
TOTAL ASSETS	<u>51 096 400</u>	<u>52 883 872</u>	Arrears of contributions receivable from Member States, 1959-1982 Budgets	1 293 926	1 550 559
			Provisional budgetary surplus, current year (Statement I.B)	8 964 070	10 455 606
				<u>10 257 996</u>	<u>12 006 165</u>
			TOTAL LIABILITIES AND SURPLUSES	<u>51 096 400</u>	<u>52 883 872</u>

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

(signed) HANS BLIX
Director General

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

(signed) D.G. NJORGE
External Auditor

STATEMENT I.E

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

Status of funds as at 31 December 1983

Unliquidated obligations brought forward		52 174
Disbursements during the year		<u>8 547</u>
Unused appropriations transferred to income		<u><u>43 627</u></u>

OBLIGATIONS AND DISBURSEMENTS DURING 1983

Obligations brought forward from 1982		52 174
Disbursements during the year	8 547	
Savings against prior years' obligations	<u>43 627</u>	<u>52 174</u>
Unliquidated obligations at year end		<u><u>-</u></u>

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

(signed) HANS BLIX
 Director General

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

(signed) D.G. NJOROGE
 External Auditor

INTERNATIONAL CENTRE FOR THEORETICAL PHYSICS

Status of funds as at 31 December 1983

	1983	1982
Unobligated balance as at 1 January	746 138	1 011 902
Unliquidated obligations brought forward	73 548	97 678
Income from contributions (Schedule E)	4 767 181	3 257 702
Other income	268 108	58 628
Total funds available	5 854 975	4 425 910
Disbursements during the year	4 993 222	3 606 224
Unliquidated obligations at year end	245 574	73 548
	5 238 796	3 679 772
Unobligated balance at year end	616 179	746 138
Represented by:		
Cash in hand	98 159	87 853
Cash at banks (Schedule A)	-	229 673
Contributions receivable	3 032 449	554 152
Accounts receivable and sundry debit balances	82 150	6 082
	3 212 758	877 760
Accounts payable and sundry credit balances	139 855	58 074
Cash deficit (Schedule A)	2 211 150	-
Reserve for unliquidated obligations at year end	245 574	73 548
	2 596 579	131 622
TOTAL	616 179	746 138

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

(signed) HANS BLIX
Director General

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

(signed) D.G. NJOROGE
External Auditor

STATEMENT III

INTERNATIONAL LABORATORY OF MARINE RADIOACTIVITY

Status of funds at 31 December 1983

	1983	1982
Unobligated balance as at 1 January	-	70 145
Income from contributions (Schedule E)	1 197 613	1 124 221
Total funds available	1 197 613	1 194 366
Obligations during the year	1 138 061	1 194 366
Unobligated balance at year end	<u>59 552</u>	<u>-</u>
Represented by:		
Cash in hand	7 273	1 334
Cash at banks (Schedule A)	57 879	2 344
Accounts receivable and sundry debit balances	-	52
	<u>65 152</u>	<u>3 730</u>
Accounts payable and sundry credit balances	5 600	3 730
	<u>59 552</u>	<u>-</u>

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

(signed) HANS BLIX
Director General

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

(signed) D.G. NJOROGE
External Auditor

WORKING CAPITAL FUND
ASSETS AND LIABILITIES AS AT 31 DECEMBER 1983

ASSETS

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

LIABILITIES

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

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

(signed) HANS BLIX
Director General

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

(signed) D.G. NJOROGE
External Auditor

TECHNICAL ASSISTANCE AND CO-OPERATION FUND

Status of funds as at 31 December 1983

	<u>1983</u>	<u>1982</u>
Balance as at 1 January 1983		
Unobligated balance	6 756 763	5 503 829
Unliquidated obligations	11 098 791	9 553 137
Total	<u>17 855 554</u>	<u>15 056 966</u>
Income during 1983		
Voluntary contributions:		
Pledged for the current year (Schedule G)	17 615 572	14 896 675
Pledged in the current year towards prior years' programmes	34 571	250 899
Miscellaneous income:		
Assessed programme costs	632 758	408 178
Interest income	1 017 241	1 108 455
Other income	27 433	25 788
Exchange losses	(51 901)	(440 569)
Total income	<u>19 275 674</u>	<u>16 249 426</u>
Total funds available	<u>37 131 228</u>	<u>31 306 392</u>
Disbursements during the year	16 736 109	13 450 838
Unliquidated obligations at year end	11 487 869	11 098 791
	<u>28 223 978</u>	<u>24 549 629</u>
Unobligated balance at year end	<u>8 907 250</u>	<u>6 756 763</u>
Represented by:		
Cash at banks (Schedule A)	13 791 533	15 302 169
Government letters of credit convertible on demand	-	1 200 000
Voluntary contributions receivable (Schedule G)	5 276 416	1 049 411
Assessed programme costs receivable (Schedule H)	1 276 472	959 744
Other accounts receivable and sundry debit balances	1 974 997	1 167 358
	<u>22 319 418</u>	<u>19 678 682</u>
Accounts payable and sundry credit balances	1 924 299	1 823 128
Reserve for unliquidated obligations at year end	11 487 869	11 098 791
	<u>13 412 168</u>	<u>12 921 919</u>
TOTAL	<u>8 907 250</u>	<u>6 756 763</u>

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

(signed) HANS BLIX
Director General

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

(signed) D.G. NJOROGE
External Auditor

TECHNICAL ASSISTANCE AND CO-OPERATION FUND

SUMMARY OF OBLIGATIONS AND DISBURSEMENTS DURING 1983 AND UNLIQUIDATED OBLIGATIONS
AS AT 31 DECEMBER 1983

STATEMENT V.B

Recipients	Unliquidated obligations brought forward from 1982			Net new obligations in 1983			Net disbursements in 1983			Unliquidated obligations as at 31 December 1983		
	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total
Afghanistan	14 206	109 349	123 555	(14 206)	57 198	42 992	-	157 214	157 214	-	9 333	9 333
Albania	4 939	74 706	79 645	(2 146)	237 385	235 239	2 793	136 258	139 051	-	175 833	175 833
Algeria	-	105 378	105 378	5 478	94 261	99 739	3 196	120 918	124 114	2 282	78 721	81 003
Argentina	-	957	957	-	(957)	(957)	-	-	-	-	-	-
Bangladesh	74 807	144 055	218 862	151 356	258 461	409 817	88 382	330 091	418 473	137 781	72 425	210 206
Bolivia	11 228	27 423	38 651	31 335	173 482	204 817	19 706	124 420	144 126	22 857	76 485	99 342
Brazil	18 523	35 526	54 049	15 115	237 286	252 401	19 581	155 799	175 380	14 057	117 013	131 070
Bulgaria	79 358	8 936	88 294	86 230	172 538	258 768	101 153	164 940	266 093	64 435	16 534	80 969
Burma	-	181 399	181 399	-	96 818	96 818	-	186 685	186 685	-	91 532	91 532
Chile	-	87 186	87 186	38 334	116 302	154 636	9 454	170 183	179 637	28 880	33 305	62 185
Colombia	10 415	55 825	66 240	43 108	137 326	180 434	24 669	137 854	162 523	28 854	55 297	84 151
Costa Rica	-	14 257	14 257	4 308	32 749	37 057	3 184	33 320	36 504	1 124	13 686	14 810
Cuba	13 959	700 612	714 571	10 871	205 865	216 736	7 748	246 757	254 505	17 082	659 720	676 802
Cyprus	-	1 555	1 555	7 208	77 121	84 329	4 945	50 300	55 245	2 263	28 376	30 639
Czechoslovakia	78 940	527 445	606 385	(15 212)	(527 445)	(542 657)	45 726	-	45 726	18 002	-	18 002
Democratic People's Rep. of Korea	3 121	16 756	19 877	(1 160)	162 515	161 355	1 961	151 384	153 345	-	27 887	27 887
Dominican Republic	-	64 625	64 625	17 963	146 657	164 620	10 989	176 097	187 086	6 974	35 185	42 159
Ecuador	905	653 591	654 496	31 875	301 546	333 421	3 164	372 637	375 801	29 616	582 500	612 116
Egypt	73 763	1 642 088	1 715 851	65 465	594 919	660 384	82 611	966 818	1 049 429	56 617	1 270 189	1 326 806
El Salvador	14 709	5 000	19 709	5 591	24 544	30 135	13 970	25 344	39 314	6 330	4 200	10 530
Ethiopia	29 839	53 821	83 660	15 343	28 997	44 340	8 758	54 617	63 375	36 424	28 201	64 625
Gabon	-	-	-	-	57 943	57 943	-	7 918	7 918	-	50 025	50 025
Ghana	72 453	31 950	104 403	51 917	130 040	181 957	59 470	108 567	168 037	64 900	53 423	118 323
Greece	40 863	126 951	167 814	16 408	94 695	111 103	16 904	212 920	229 824	40 367	8 726	49 093
Guatemala	2 100	16 902	19 002	9 299	105 878	115 177	5 499	88 294	93 793	5 900	34 486	40 386
Hong Kong (through the United Kingdom of Great Britain and Northern Ireland)	-	-	-	-	2 377	2 377	-	677	677	-	1 700	1 700
Hungary	98 827	9 225	108 052	104 220	270 217	374 437	111 676	138 194	249 870	91 371	141 248	232 619
Iceland	1 406	10 656	12 062	8 424	3 387	11 811	1 790	14 043	15 833	8 040	-	8 040
Indonesia	27 692	74 735	102 427	20 433	160 030	180 463	40 425	150 531	190 956	7 700	84 234	91 934
Iran, Islamic Republic of	34 100	-	34 100	27 281	55 874	83 155	17 114	18 185	35 299	44 267	37 689	81 956
Iraq	-	73 593	73 593	5 499	84 016	89 515	-	88 667	88 667	5 499	68 942	74 441
Ivory Coast	-	24 861	24 861	5 000	82 520	87 520	1 088	76 500	77 588	3 912	30 881	34 793
Jamaica	10 500	5 127	15 627	2 900	129 498	132 398	-	92 826	92 826	13 400	41 799	55 199
Jordan	-	9 858	9 858	9 795	34 412	44 207	4 682	34 108	38 790	5 113	10 162	15 275
Kenya	10 594	43 325	53 919	60 850	99 763	160 613	13 741	100 703	114 444	57 703	42 385	100 088
Korea, Republic of	106 294	78 646	184 940	82 566	242 576	325 142	69 795	262 076	331 871	119 065	59 146	178 211
Lebanon	-	29 851	29 851	-	98 568	98 568	-	66 422	66 422	-	61 997	61 997
Libyan Arab Jamahiriya	13 960	30 297	44 257	9 682	128 910	138 592	7 193	103 460	110 653	16 449	55 747	72 196
Madagascar	7 816	19 546	27 362	15 900	151 504	167 404	19 569	114 705	134 274	4 147	56 345	60 492
Malaysia	48 024	55 584	103 608	41 125	292 751	333 876	48 037	189 529	237 566	41 112	158 806	199 918
Mali	9 054	40 016	49 070	7 029	178 845	185 874	8 528	166 795	175 323	7 555	52 066	59 621
Mauritius	1 334	-	1 334	(2 132)	18 094	15 962	(798)	10 194	9 396	-	7 900	7 900
Mexico	47 173	64 433	111 606	66 131	174 117	240 248	62 557	116 576	179 133	50 747	121 974	172 721
Mongolia	-	139 854	139 854	-	138 131	138 131	-	201 114	201 114	-	76 871	76 871

Nigeria	89 085	-	89 085	58 803	82 553	141 356	59 692	74 077	133 769	88 196	8 476	96 672
Pakistan	156 157	257 215	413 372	107 750	163 898	271 648	197 831	300 724	498 555	66 076	120 389	186 465
Panama	8 577	30 825	39 402	36 672	225 345	262 017	26 256	154 130	180 386	18 993	102 040	121 033
Paraguay	5 392	148 157	153 549	27 013	211 440	238 453	20 229	239 158	259 387	12 176	120 439	132 615
Peru	23 940	78 479	102 419	47 044	290 454	337 498	37 416	229 046	266 462	33 568	139 887	173 455
Philippines	66 923	293 327	360 250	71 723	142 888	214 611	82 964	347 016	429 980	55 682	89 199	144 881
Poland	154 649	925 921	1 080 570	(1 849)	194 939	193 090	93 964	573 911	667 875	58 836	546 949	605 785
Portugal	11 860	8 188	20 048	18 471	948 523	966 994	20 976	114 901	135 877	9 355	841 810	851 165
Romania	1 740	167 566	169 306	22 716	260 106	282 822	13 630	365 127	378 757	10 826	62 545	73 371
Saudi Arabia	-	10 246	10 246	-	10 242	10 242	-	20 488	20 488	-	-	-
Senegal	11 739	40 004	51 743	26 327	26 494	52 821	13 235	47 199	60 434	24 831	19 299	44 130
Sierra Leone	-	24 406	24 406	12 906	122 218	135 124	8 775	89 223	97 998	4 131	57 401	61 532
Singapore	-	47 694	47 694	11 580	118 923	130 503	8 158	66 776	74 934	3 422	99 841	103 263
Spain	3 400	-	3 400	18 163	-	18 163	10 428	-	10 428	11 135	-	11 135
Sri Lanka	51 921	57 085	109 006	89 426	295 862	385 288	76 854	270 740	347 594	64 493	82 207	146 700
Sudan	35 316	120 990	156 306	50 033	141 658	191 691	55 519	104 965	160 484	29 830	157 683	187 513
Syrian Arab Rep.	6 145	35 975	42 120	43 962	82 567	126 529	22 182	108 522	130 704	27 925	10 020	37 945
Thailand	62 577	98 856	161 433	123 125	300 646	423 771	109 076	244 758	353 834	76 626	154 744	231 370
Tunisia	11 474	3 889	15 363	29 854	129 758	159 612	21 815	40 352	62 167	19 513	93 295	112 808
Turkey	56 908	41 800	98 708	103 092	252 239	355 331	99 683	196 375	296 058	60 317	97 664	157 981
Uganda	25 377	-	25 377	48 920	1 673	50 593	46 567	-	46 567	27 730	1 673	29 403
United Arab Emirates	-	-	-	-	2 886	2 886	-	2 886	2 886	-	-	-
United Republic of Cameroon	-	8 278	8 278	-	(292)	(292)	-	7 986	7 986	-	-	-
United Republic of Tanzania	17 820	9 854	27 674	21 027	166 194	187 221	25 898	126 975	152 873	12 949	49 073	62 022
Uruguay	6 531	51 662	58 193	35 482	196 170	231 652	29 394	152 447	181 841	12 619	95 385	108 004
Venezuela	-	127 352	127 352	6 227	205 128	211 355	2 815	252 965	255 780	3 412	79 515	82 927
Viet Nam	23 193	56 741	79 934	46 668	839 067	885 735	54 973	842 375	897 348	14 888	53 433	68 321
Yugoslavia	31 814	156 326	188 140	163 357	234 970	398 327	116 791	302 694	419 485	78 380	88 602	166 982
Zaire	30 786	67 815	98 601	20 150	119 736	139 886	35 033	135 693	170 726	15 903	51 858	67 761
Zambia	38 781	57 976	96 757	33 804	281 453	315 257	55 837	227 464	283 301	16 748	111 965	128 713
Sub-total	1 899 377	8 420 699	10 320 076	2 335 541	11 787 277	14 122 818	2 289 622	12 069 023	14 358 645	1 945 296	8 138 953	10 084 249
Regional Programmes												
Africa	-	10 804	10 804	51 824	161 466	213 290	46 705	132 720	179 425	5 119	39 550	44 669
Asia and the Pacific	50 083	40 934	91 017	44 677	200 877	245 554	28 271	189 295	217 566	66 489	52 516	119 005
Latin America	51 880	66 835	118 715	22 996	289 088	312 084	46 485	242 906	289 391	28 391	113 017	141 408
Interregional	353 122	190 137	543 259	1 391 465	789 877	2 181 342	942 521	683 542	1 626 063	802 066	296 472	1 098 538
Sub-total	455 085	308 710	763 795	1 510 962	1 441 308	2 952 270	1 063 982	1 248 463	2 312 445	902 065	501 555	1 403 620
Administrative expenses	-	14 920	14 920	13 004	37 095	50 099	13 004	52 015	65 019	-	-	-
GRAND TOTAL	2 354 462	8 744 329	11 098 791	3 859 507	13 265 680	17 125 187	3 366 608	13 369 501	16 736 109	2 847 361	8 640 508	11 487 869

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

(signed) HANS BLIX
Director General

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

(signed) D.G. NJOROGÉ
External Auditor

STATEMENT VI.A

UNITED NATIONS DEVELOPMENT PROGRAMME

Status of funds as at 31 December 1983

OPERATING FUND

Balance as at 1 January		(2 396 688)
Cash drawings from UNDP		3 119 000
Interoffice vouchers and other charges (net)		1 765 189
Miscellaneous income and exchange adjustments (net)		(118 081)
Miscellaneous items refunded to UNDP (net)		6 078
		<u>2 375 498</u>
Expenditure during the year		
For projects	3 690 447	
For programme support costs		
1983 (Schedule D)	811 855	
1982 Flexibility (Schedule D)	330 000	4 832 302
		<u>4 832 302</u>
Balance at year end		<u><u>(2 456 804)</u></u>
REPRESENTED BY:		
Cash (in hand and in transit)		2 478
Cash at banks (Schedule A)		(444 266)
Accounts receivable		539 230
		<u>97 442</u>
Accounts payable	772 848	
1983 unliquidated obligations	1 781 398	2 554 246
		<u><u>(2 456 804)</u></u>

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

(signed) HANS BLIX
Director General

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

(signed) D.G. NJOROGE
External Auditor

UNITED NATIONS DEVELOPMENT PROGRAMME

Expenditure by source of funds for the year ended 31 December 1983

	Disbursements 1983	Unliquidated obligations as at 31 December 1983	Total expenditure 1983
<u>Source of funds</u>			
Country Indicative Planning Figures	1 672 359	1 120 465	2 792 824
Regional Indicative Planning Figures	223 922	660 933	884 855
Interregional Indicative Planning Figures	-	-	-
Global Indicative Planning Figures	-	-	-
	<hr/>	<hr/>	<hr/>
Government cash counterpart contribution	1 896 281	1 781 398	3 677 679
	12 768	-	12 768
	<hr/>	<hr/>	<hr/>
Total	<u>1 909 049</u>	<u>1 781 398</u>	3 690 447
<u>Programme support costs</u>			
1983			811 855
1982 - Flexibility			330 000
			<hr/>
TOTAL			<u>4 832 302</u>

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

(signed) HANS BLIX
Director General

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

(signed) D.G. NJOROGE
External Auditor

STATEMENT VI.C

UNITED NATIONS DEVELOPMENT PROGRAMME

Expenditures during 1983

Recipients	Indicative Planning Figures and Cost Sharing	Government Cash Counterpart Contributions	Total
<u>COUNTRY PROJECTS</u>			
Argentina	200 416	-	200 416
Bangladesh	1 007	-	1 007
Brazil	(9 120)	-	(9 120)
Bulgaria	600	-	600
Chile	5 739	-	5 739
Colombia	1 785	12 768	14 553
Cuba	143 331	-	143 331
Ecuador	182 943	-	182 943
Egypt	67 610	-	67 610
Ethiopia	713	-	713
Hungary	41 483	-	41 483
Indonesia	390 140	-	390 140
Iran, Islamic Republic of	759 341	-	759 341
Madagascar	35 549	-	35 549
Nigeria	13 486	-	13 486
Peru	491 302	-	491 302
Philippines	56 427	-	56 427
Poland	3 178	-	3 178
Romania	169 379	-	169 379
Senegal	79 985	-	79 985
Sri Lanka	3 100	-	3 100
Yugoslavia	124 919	-	124 919
Zaire	29 511	-	29 511
	2 792 824	12 768	2,805,592
<u>REGIONAL PROJECTS</u>			
Asia and the Pacific	884 855	-	884 855
TOTAL PROJECT EXPENDITURE	3 677 679	12 768	3 690 447

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

(signed) HANS BLIX
Director General

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

(signed) D.G. NJOROGE
External Auditor

UNITED NATIONS FINANCING SYSTEM FOR SCIENCE AND TECHNOLOGY FOR DEVELOPMENTStatus of funds as at 31 December 1983OPERATING FUND

Balance as at 1 January 1983	44 573
Expenditure during the year for projects	15 181
	<hr/>
Balance at 31 December 1983	29 392
	<hr/> <hr/>

REPRESENTED BY:

Cash at banks (Schedule A)	19 255
Accounts receivable	10 137
	<hr/>
	29 392
	<hr/> <hr/>

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

(signed) HANS BLIX
Director General

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

(signed) D.G. NJOROGE
External Auditor

STATEMENT VIII.A

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

PROGRAMME ACTIVITIES SUPPORTED BY
THE UNITED NATIONS ENVIRONMENT PROGRAMME (UNEP)Status of funds as at 31 December 1983

	<u>1983</u>	<u>1982</u>
Unobligated balance as at 1 January	11 690	33 926
Unliquidated obligations brought forward	55 512	12 232
Cash drawings from UNEP	300 000	180 000
Total funds available	<u>367 202</u>	<u>226 158</u>
Disbursements during the year	252 518	158 956
Unliquidated obligations at year end	<u>119 676</u>	<u>55 512</u>
	<u>372 194</u>	<u>214 468</u>
Unobligated balance at year end	<u>(4 992)</u>	<u>11 690</u>
Represented by:		
Cash at banks (Schedule A)	109 634	57 731
Accounts receivable and sundry debit balances	5 050	9 471
	<u>114 684</u>	<u>67 202</u>
Reserve for unliquidated obligations at year end	119 676	55 512
TOTAL	<u>(4 992)</u>	<u>11 690</u>

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

(signed) HANS BLIX
Director General

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

(signed) D.G. NJOROGE
External Auditor

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

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

Status of project expenditures as at 31 December 1983

Project	Title	Total allocations available	Disbursements during the year	Unliquidated obligations at year end	Total	Unused allocations 1983-12-31
503-81-01	The Mediterranean Action Plan: Support to the Implementation of MED POL - Phase II	373 448	114 942	58 776	173 718	199 730
503-82-10	Assistance to the Regional Organization for the Protection of the Marine Environment (ROPME) in the Implementation of the Kuwait Action Plan	294 127	125 255	49 804	175 059	119 068
503-82-20	Monitoring of Pollution in the Marine Environment of West and Central African Region (WACAF)	31 000	12 321	11 096	23 417	7 583
Total as at 31 December 1983		698 575	252 518	119 676	372 194	326 381

37

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

(signed) HANS BLIX
Director General

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

(signed) D.G. NJOROGE
External Auditor

STATEMENT IX.A

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

PROGRAMME ACTIVITIES SUPPORTED BY
THE GOVERNMENT OF THE UNION OF SOVIET SOCIALIST REPUBLICSStatus of funds as at 31 December 1983

	<u>1983</u>	<u>1982</u>
Unobligated balance as at 1 January	250 127	620 188
Unliquidated obligations brought forward	27 265	525
Income from contributions	204 082	-
Exchange adjustments	(20 918)	(10 540)
Total funds available	<u>460 556</u>	<u>610 173</u>
Disbursements during the year	148 797	332 781
Unliquidated obligations at year end	103 280	27 265
	<u>252 077</u>	<u>360 046</u>
Unobligated balance at year end	<u>208 479</u>	<u>250 127</u>
Represented by:		
Cash at banks (Schedule A)	209 631	149 593
Accounts receivable and sundry debit balances	102 128	127 799
	<u>311 759</u>	<u>277 392</u>
Reserve for unliquidated obligations at year end	103 280	27 265
TOTAL	<u>208 479</u>	<u>250 127</u>

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

(signed) HANS BLIX
Director General

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

(signed) D.G. NJOROGE
External Auditor

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

PROGRAMME ACTIVITIES SUPPORTED BY
THE GOVERNMENT OF THE UNION OF SOVIET SOCIALIST REPUBLICSStatus of funds as at 31 December 1983 by programme

	Technical Assistance	Safeguards Programme	Total
Unobligated balance as at 1 January	4 323	245 804	250 127
Unliquidated obligations brought forward	19 340	7 925	27 265
Income from contributions	-	204 082	204 082
Exchange adjustments	(2 933)	(17 985)	(20 918)
Total funds available	<u>20 730</u>	<u>439 826</u>	<u>460 556</u>
Disbursements during the year	10 728	138 069	148 797
Unliquidated obligations at year end	-	103 280	103 280
	<u>10 728</u>	<u>241 349</u>	<u>252 077</u>
Unobligated balance at year end	<u><u>10 002</u></u>	<u><u>198 477</u></u>	<u><u>208 479</u></u>

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

(signed) HANS BLIX
Director General

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

(signed) D.G. NJOROGE
External Auditor

STATEMENT X.A

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

PROGRAMME ACTIVITIES SUPPORTED BY
THE GOVERNMENT OF SWEDENStatus of funds as at 31 December 1983

	1983	1982
Unobligated balance as at 1 January	1 375 435	1 659 467
Unliquidated obligations brought forward	539 290	356 498
Income from contributions	120 744	636 425
Total funds available	<u>2 035 469</u>	<u>2 652 390</u>
Disbursements during the year	968 311	737 665
Unliquidated obligations at year end	484 823	539 290
	<u>1 453 134</u>	<u>1 276 955</u>
Unobligated balance at year end	<u>582 335</u>	<u>1 375 435</u>
Represented by:		
Cash at banks (Schedule A)	744 926	1 653 160
Accounts receivable and sundry debit balances	330 667	262 605
	<u>1 075 593</u>	<u>1 915 765</u>
Accounts payable and sundry credit balances	8 435	1 040
Reserve for unliquidated obligations at year end	484 823	539 290
	<u>493 258</u>	<u>540 330</u>
TOTAL	<u>582 335</u>	<u>1 375 435</u>

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

(signed) HANS BLIX
Director General

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

(signed) D.G. NJOROGÉ
External Auditor

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

PROGRAMME ACTIVITIES SUPPORTED BY
THE GOVERNMENT OF SWEDENStatus of funds as at 31 December 1983 by programme

	Technical assistance	Food and agriculture	Safeguards programme	Total
Unobligated balance as at 1 January	1 111 974	263 461	-	1 375 435
Unliquidated obligations brought forward	393 687	145 603	-	539 290
Income from contributions	55 744	-	65 000	120 744
Total funds available	1 561 405	409 064	65 000	2 035 469
Disbursements during the year	822 516	129 995	15 800	968 311
Unliquidated obligations at year end	358 282	121 041	5 500	484 823
	1 180 798	251 036	21 300	1 453 134
Unobligated balance at year end	380 607	158 028	43 700	582 335

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

(signed) HANS BLIX
Director General

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I have obtained all the information and explanations that I have required and
I certify, as a result of the audit, that in my opinion the statement is correct.

(signed) D.G. NJOROGE
External Auditor

STATEMENT XI.A

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

PROGRAMME ACTIVITIES SUPPORTED BY
THE GOVERNMENT OF THE FEDERAL REPUBLIC OF GERMANYStatus of funds as at 31 December 1983

	1983	1982
Unobligated balance as at 1 January	1 034 618	922 785
Unliquidated obligations brought forward	338 652	360 071
Income from contributions	1 296 962	1 172 999
Total funds available	<u>2 670 232</u>	<u>2 455 855</u>
Disbursements during the year	1 016 077	1 082 585
Unliquidated obligations at year end	475 946	338 652
	<u>1 492 023</u>	<u>1 421 237</u>
Unobligated balance at year end	<u>1 178 209</u>	<u>1 034 618</u>
Represented by:		
Cash at banks (Schedule A)	1 552 834	1 291 399
Accounts receivable and sundry debit balances	110 096	96 605
	<u>1 662 930</u>	<u>1 388 004</u>
Accounts payable and sundry credit balances	8 775	14 734
Reserve for unliquidated obligations at year end	475 946	338 652
	<u>484 721</u>	<u>353 386</u>
TOTAL	<u>1 178 209</u>	<u>1 034 618</u>

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

(signed) HANS BLIX
Director General

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

(signed) D.G. NJOROGE
External Auditor

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

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

Status of funds as at 31 December 1983 by programme

	Food and agriculture	Safeguards programme	Technical assistance	Physical sciences	Nuclear fuel	Nuclear power	Nuclear safety	Total
Unobligated balance as at 1 January	93 117	170 831	702 184	46 730	7 500	-	14 256	1 034 618
Unliquidated obligations brought forward	69 946	7 887	177 200	64 434	-	18 417	768	338 652
Income from contributions	58 333	252 086	853 235	123 707	10 000	(399)	-	1 296 962
Total funds available	221 396	430 804	1 732 619	234 871	17 500	18 018	15 024	2 670 232
Disbursements during the year	170 551	238 903	491 741	83 990	-	18 018	12 874	1 016 077
Unliquidated obligations at year end	15 217	92 870	278 348	89 511	-	-	-	475 946
	185 768	331 773	770 089	173 501	-	18 018	12 874	1 492 023
Unobligated balance at year end	35 628	99 031	962 530	61 370	17 500	-	2 150	1 178 209

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

(signed) HANS BLIX
Director General

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

(signed) D.G. NJOROGE
External Auditor

STATEMENT XII.A

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

PROGRAMME ACTIVITIES SUPPORTED BY
THE GOVERNMENT OF THE UNITED STATES OF AMERICAStatus of funds as at 31 December 1983

	1983	1982
Unobligated balance as at 1 January	2 585 334	2 873 020
Unliquidated obligations brought forward	527 013	767 812
Income from contributions	4 288 932	2 473 403
Total funds available	<u>7 401 279</u>	<u>6 114 235</u>
Disbursements during the year	2 172 551	3 001 888
Unliquidated obligations at year end	314 809	527 013
	<u>2 487 360</u>	<u>3 528 901</u>
Unobligated balance at year end	<u>4 913 919</u>	<u>2 585 334</u>
Represented by:		
Cash at banks (Schedule A)	1 178 684	2 004 769
Accounts receivable and sundry debit balances	4 057 159	1 115 397
	<u>5 235 843</u>	<u>3 120 166</u>
Accounts payable and sundry credit balances	7 115	7 819
Reserve for unliquidated obligations at year end	314 809	527 013
	<u>321 924</u>	<u>534 832</u>
TOTAL	<u>4 913 919</u>	<u>2 585 334</u>

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

(signed) HANS BLIX
Director General

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

(signed) D.G. NJOROGE
External Auditor

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

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

Status of funds as at 31 December 1983 by programme

	Safeguards programme	Technical assistance	Nuclear fuel	Life sciences	Food and agriculture	Physical sciences	Nuclear safety	Total
Unobligated balance as at 1 January	1 178 586	1 261 059	15 796	54 448	56 877	4 404	14 164	2 585 334
Unliquidated obligations brought forward	87 121	433 328	106	-	2 238	-	4 220	527 013
Income from contributions	2 303 932	1 835 000	-	-	-	70 000	80 000	4 288 932
Total funds available	3 569 639	3 529 387	15 902	54 448	59 115	74 404	98 384	7 401 279
Disbursements during the year	1 376 369	707 926	67	1 247	24 189	971	61 782	2 172 551
Unliquidated obligations at year end	117 243	194 457	-	-	3 109	-	-	314 809
	1 493 612	902 383	67	1 247	27 298	971	61 782	2 487 360
Unobligated balance at year end	2 076 027	2 627 004	15 835	53 201	31 817	73 433	36 602	4 913 919

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

(signed) HANS BLIX
Director General

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

(signed) D.G. NJOROGÉ
External Auditor

STATEMENT XIII.A

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

PROGRAMME ACTIVITIES SUPPORTED BY
THE GOVERNMENT OF CANADAStatus of funds as at 31 December 1983

	<u>1983</u>	<u>1982</u>
Unobligated balance as at 1 January	48 583	56 993
Unliquidated obligations brought forward	3 602	6 855
Income from contributions	310 024	152 387
Total funds available	<u>362 209</u>	<u>216 235</u>
Disbursements during the year	303 631	164 050
Unliquidated obligations at year end	10 453	3 602
	<u>314 084</u>	<u>167 652</u>
Unobligated balance at year end	<u><u>48 125</u></u>	<u><u>48 583</u></u>
Represented by:		
Cash at banks (Schedule A)	58 578	48 185
Accounts receivable and sundry debit balances	-	4 000
	<u>58 578</u>	<u>52 185</u>
Reserve for unliquidated obligations at year end	10 453	3 602
TOTAL	<u><u>48 125</u></u>	<u><u>48 583</u></u>

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

(signed) HANS BLIX
Director General

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

(signed) D.G. NJOROGE
External Auditor

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

Status of funds as at 31 December 1983 by programme

	Technical Assistance	Safeguards Programme	Total
Unobligated balance as at 1 January	42 269	6 314	48 583
Unliquidated obligations brought forward	-	3 602	3 602
Income from contributions	-	310 024	310 024
Total funds available	<u>42 269</u>	<u>319 940</u>	<u>362 209</u>
Disbursements during the year	10 069	293 562	303 631
Unliquidated obligations at year end	<u>4 098</u>	<u>6 355</u>	<u>10 453</u>
	<u>14 167</u>	<u>299 917</u>	<u>314 084</u>
Unobligated balance at year end	<u><u>28 102</u></u>	<u><u>20 023</u></u>	<u><u>48 125</u></u>

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

(signed) HANS BLIX
 Director General

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

(signed) D.G. NJOROGE
 External Auditor

STATEMENT XIV.A

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

PROGRAMME ACTIVITIES SUPPORTED BY
THE GOVERNMENT OF AUSTRALIAStatus of funds as at 31 December 1983

	<u>1983</u>	<u>1982</u>
Unobligated balance as at 1 January	179 998	109 991
Unliquidated obligations brought forward	15 763	42 745
Income from contributions	63 310	163 675
Total funds available	<u>259 071</u>	<u>316 411</u>
Disbursements during the year	92 139	120 650
Unliquidated obligations at year end	19 671	15 763
	<u>111 810</u>	<u>136 413</u>
Unobligated balance at year end	<u>147 261</u>	<u>179 998</u>
Represented by:		
Cash at banks (Schedule A)	139 986	114 885
Accounts receivable and sundry debit balances	26 946	80 876
	<u>166 932</u>	<u>195 761</u>
Reserve for unliquidated obligations at year end	19 671	15 763
TOTAL	<u>147 261</u>	<u>179 998</u>

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

(signed) HANS BLIX
Director General

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

(signed) D.G. NJOROGÉ
External Auditor

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

Status of funds as at 31 December 1983 by programme

	Safeguards Programme	Regional Co-operative Agreement	Total
Unobligated balance as at 1 January	52 349	127 649	179 998
Unliquidated obligations brought forward	4 376	11 387	15 763
Income from contributions	17 310	46 000	63 310
Total funds available	<u>74 035</u>	<u>185 036</u>	<u>259 071</u>
Disbursements during the year	48 661	43 478	92 139
Unliquidated obligations at year end	<u>7 000</u>	<u>12 671</u>	<u>19 671</u>
	<u>55 661</u>	<u>56 149</u>	<u>111 810</u>
Unobligated balance at year end	<u><u>18 374</u></u>	<u><u>128 887</u></u>	<u><u>147 261</u></u>

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

(signed) HANS BLIX
 Director General

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

(signed) D.G. NJOROGE
 External Auditor

STATEMENT XV.A

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

PROGRAMME ACTIVITIES SUPPORTED BY
THE GOVERNMENT OF JAPANStatus of funds as at 31 December 1983

	<u>1983</u>	<u>1982</u>
Unobligated balance as at 1 January	152 038	130 834
Unliquidated obligations brought forward	69 046	50 725
Income from contributions	313 704	286 873
Total funds available	<u>534 788</u>	<u>468 432</u>
Disbursements during the year	269 409	247 348
Unliquidated obligations at year end	133 954	69 046
	<u>403 363</u>	<u>316 394</u>
Unobligated balance at year end	<u>131 425</u>	<u>152 038</u>
Represented by:		
Cash at banks (Schedule A)	202 941	146 169
Accounts receivable and sundry debit balances	67 950	74 915
	<u>270 891</u>	<u>221 084</u>
Accounts payable and sundry credit balances	5 512	-
Reserve for unliquidated obligations at year end	133 954	69 046
	<u>139 466</u>	<u>69 046</u>
TOTAL	<u>131 425</u>	<u>152 038</u>

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

(signed) HANS BLIX
Director General

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

(signed) D.G. NJOROGE
External Auditor

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

Status of funds as at 31 December 1983 by programme

	Regional Co-operative Agreement	Safeguards Programme	Total
Unobligated balance as at 1 January	142 683	9 355	152 038
Unliquidated obligations brought forward	69 046	-	69 046
Income from contributions	300 000	13 704	313 704
Total funds available	<u>511 729</u>	<u>23 059</u>	<u>534 788</u>
Disbursements during the year	248 889	20 520	269 409
Unliquidated obligations at year end	127 824	6 130	133 954
	<u>376 713</u>	<u>26 650</u>	<u>403 363</u>
Unobligated balance at year end	<u>135 016</u>	<u>(3 591)</u>	<u>131 425</u>

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

(signed) HANS BLIX
 Director General

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

(signed) D.G. NJOROGE
 External Auditor

STATEMENT XVI.A

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

PROGRAMME ACTIVITIES SUPPORTED BY
THE GOVERNMENT OF ITALYStatus of funds as at 31 December 1983

	1983	1982
Unobligated balance as at 1 January	4 870 754	811 000
Unliquidated obligations brought forward	383 992	-
Income from contributions	4 136 000	4 811 000
Total funds available	9 390 746	5 622 000
Disbursements during the year	1 093 940	367 254
Unliquidated obligations at year end	751 291	383 992
	1 845 231	751 246
Unobligated balance at year end	7 545 515	4 870 754
Represented by:		
Cash at banks (Schedule A)	4 729 698	5 242 999
Accounts receivable and sundry debit balances	3 600 218	16 133
	8 329 916	5 259 132
Accounts payable and sundry credit balances	33 110	4 386
Reserve for unliquidated obligations at year end	751 291	383 992
	784 401	388 378
TOTAL	7 545 515	4 870 754

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

(signed) HANS BLIX
Director General

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

(signed) D.G. NJOROGE
External Auditor

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

Status of funds as at 31 December 1983 by programme

	Technical Assistance	Food and Agriculture	Total
Unobligated balance as at 1 January	4 495 733	375 021	4 870 754
Unliquidated obligations brought forward	285 499	98 493	383 992
Income from contributions	3 616 000	520 000	4 136 000
Total funds available	<u>8 397 232</u>	<u>993 514</u>	<u>9 390 746</u>
Disbursements during the year	914 427	179 513	1 093 940
Unliquidated obligations at year end	<u>499 328</u>	<u>251 963</u>	<u>751 291</u>
	<u>1 413 755</u>	<u>431 476</u>	<u>1 845 231</u>
Unobligated balance at year end	<u><u>6 983 477</u></u>	<u><u>562 038</u></u>	<u><u>7 545 515</u></u>

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

(signed) HANS BLIX
 Director General

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

(signed) D.G. NJOROGE
 External Auditor

STATEMENT XVII

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

CONTRIBUTIONS RECEIVED FROM MEMBER STATES AND ORGANIZATIONS
IN SUPPORT OF PROGRAMME ACTIVITIESStatus of funds as at 31 December 1983

	Austria	Belgium	Denmark	Finland	
	Technical assistance	Technical assistance	Technical assistance	Technical assistance	Nuclear safety
Unobligated balance as at 1 January	493 976	44 882	12 180	35 971	19 877
Unliquidated obligations brought forward	-	-	-	31 290	488
Income from contributions	-	36 363	(11 812)	103 670	63 092
Total funds available	493 976	81 245	368	170 931	83 457
Disbursements during the year	59 344	12 169	368	52 166	83 457
Unliquidated obligations at year end	308 833	9 713	-	105 794	-
	368 177	21 882	368	157 960	83 457
Unobligated balance at year end	125 799	59 363	-	12 971	-
Represented by:					
Cash at banks (Schedule A)	390 671	66 146	-	118 765	-
Accounts receivable and sundry debit balances	43 961	2 930	-	-	-
	434 632	69 076	-	118 765	-
Accounts payable and sundry credit balances	-	-	-	-	-
Reserve for unliquidated obligations at year end	308 833	9 713	-	105 794	-
	308 833	9 713	-	105 794	-
TOTAL	125 799	59 363	-	12 971	-

France		Nuclear Energy Agency of the Organization for Economic Co-operation and Development (NEA/OECD)	Saudi Arabia	United Kingdom of Great Britain and Northern Ireland		Sundry contributions (Schedule E)
Technical assistance	Safeguards programme	Nuclear fuel	Technical assistance	Technical assistance	Safeguards programme	Technical assistance
20 000	-	74 020	25 774	226 131	15 118	-
-	-	976	-	119 772	8 660	-
-	86 956	65 000	-	266 200	49 669	30 000
20 000	86 956	139 996	25 774	612 103	73 447	30 000
-	10 117	138 731	13 338	173 808	63 776	-
14 392	4 288	-	-	181 130	1 008	20 000
14 392	14 405	138 731	13 338	354 938	64 784	20 000
5 608	72 551	1 265	12 436	257 165	8 663	10 000
20 000	76 839	1 265	12 436	421 273	9 671	30 000
-	-	-	-	18 558	-	-
20 000	76 839	1 265	12 436	439 831	9 671	30 000
-	-	-	-	1 536	-	-
14 392	4 288	-	-	181 130	1 008	20 000
14 392	4 288	-	-	182 666	1 008	20 000
5 608	72 551	1 265	12 436	257 165	8 663	10 000

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

(signed) HANS BLIX
Director General

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

(signed) D.G. NJOROGE
External Auditor

STATEMENT XVIII

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

INTERNATIONAL PLUTONIUM STORAGE STUDY
SUPPORTED BY CONTRIBUTIONS FROM MEMBER STATESStatus of funds as at 31 December 1983

	1983	1982
Unobligated balance as at 1 January	19 882	67 847
Unliquidated obligations brought forward	741	3 942
Income from contributions	-	7 971
Total funds available	<u>20 623</u>	<u>79 760</u>
Disbursements during the year	20 623	59 137
Unliquidated obligations at year end	-	741
	<u>20 623</u>	<u>59 878</u>
Unobligated balance at year end	<u>-</u>	<u>19 882</u>
Represented by:		
Cash at banks (Schedule A)	-	5 447
Contributions receivable	-	15 000
Other accounts receivable and sundry debit balances	-	176
	<u>-</u>	<u>20 623</u>
Reserve for unliquidated obligations at year end	-	741
TOTAL	<u>-</u>	<u>19 882</u>

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

(signed) HANS BLIX
Director General

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I have obtained all the information and explanations that I have required and
I certify, as a result of the audit, that in my opinion the statement is correct.

(signed) D.G. NJOROGE
External Auditor

P A R T V

SCHEDULES

SCHEDULE A

CURRENT AND DEPOSIT ACCOUNTS AT BANKS

As at 31 December 1983

Local currency	Amount in local currency	UN operational exchange rate	US dollar equivalent
1. Current Accounts at Banks:			
Albanian leks	89 385	7.00	12 769
Argentine pesos	15 752	21.00	750
Australian dollars	75 886	1.08	70 265
Austrian schillings	6 208 439	19.00	326 760
Belgian francs	5 802 507	55.00	105 500
Brazilian cruzeiros	15 117 164	945.00	15 997
Bulgarian leva	27 665	0.985	28 086
Burmese kyats	52	8.10	7
Canadian dollars	302 268	1.23	245 746
Cuban pesos	190 667	0.8677	219 739
Czechoslovak korunas	2 130 012	12.84	165 889
Danish kroner	248 956	9.80	25 404
Democratic People's Republic of Korea won	99 538	2.19	45 451
Egyptian pounds	54 678	0.8216	66 551
Finnish markka	41 828	5.80	7 212
French francs	365 333	8.25	44 283
German Democratic Republic marks	334 917	2.70	124 043
Germany, Federal Republic of, marks	287 182	2.70	106 364
Greek drachmae	9 537	98.00	97
Hungarian forints	682 633	44.07	15 490
Icelandic kronur	1 480	28.00	53
Indian rupees	1 249 103	10.06	124 165
Iranian rials	996 114	87.59	11 373
Israeli shekels	879	99.00	9
Italian lire	223 126 454	1 630.00	136 887
Japan yen	7 076 432	232.00	30 502
Netherlands guilders	16 651	3.03	5 495
New Zealand dollars	4 480	1.50	2 987
Norwegian kroner	17 220	7.50	2 296
Pakistan rupees	1 249 745	13.33	93 754
Philippine pesos	616 101	14.00	44 007
Polish zlotys	20 864 662	95.00	219 628
Portuguese escudos	127 605	129.00	989
Romanian lei	1 667 594	13.83	120 578
Spanish pesetas	793 837	156.00	5 089
Sri Lanka rupees	548 820	24.41	22 483
Swedish kronar	176 797	8.00	22 100
Swiss francs	23 328	2.18	10 701
Thai baht	719 989	22.96	31 359
Tunisian dinars	31	0.69	45
Turkish liras	33 238 641	270.00	123 106
USSR roubles	2 476 979	0.766	3 233 654
United Kingdom pounds	6 415	0.685	9 365
United States dollars	834 332	1.00	834 332
Yugoslav dinars	9 190 001	125.00	73 520
Sub-total			<u>6 784 880</u>

SCHEDULE A (continued)

Deposit	Interest rate p.a.	Maturity date	Amount in local currency	UN operational exchange rate	US dollar equivalent
2. Deposit Accounts at banks:					
Creditanstalt-Bankverein, Vienna	9 1/8 %	48 hours call	\$ 1 000 000	-	1 000 000
Girozentrale, Vienna	9 %	48 hours call	\$ 320 000	-	320 000
Erste Österreichische Sparkasse, Vienna	9 7/16 %	48 hours call	\$ 350 000	-	350 000
American Express Company, Vienna	9 1/8 %	48 hours call	\$ 212 148	-	212 148
The Chase Manhattan Bank, Vienna	9 1/2 %	48 hours call	\$ 263 389	-	263 389
Bankers Trust Co., New York	10 1/4 %	84-01-03	\$ 4 534 993	-	4 534 993
Amsterdam-Rotterdam Bank, Amsterdam	9 1/2 %	84-01-04	\$ 500 000	-	500 000
The Mitsui Bank, Tokyo	9 1/2 %	84-01-09	\$ 3 000 000	-	3 000 000
Sumitomo Bank, London	9 7/16 %	84-01-11	\$ 2 500 000	-	2 500 000
Scandinavian Bank, London	9 7/16 %	84-01-11	\$ 750 000	-	750 000
Creditanstalt-Bankverein, Vienna	9 1/8 %	84-01-12	Can\$ 300 000	1.23	243 902
The Mitsui Bank, Tokyo	9 11/16 %	84-01-17	\$ 2 500 000	-	2 500 000
Creditanstalt-Bankverein, Vienna	10 1/16 %	84-01-30	\$ 1 000 000	-	1 000 000
Österreichisches Credit-Institut, Vienna	6 1/2 %	84-01-31	AS 4 265 000	19.00	224 474
Banque Indosuez, Paris	9 3/4 %	84-02-06	\$ 2 000 000	-	2 000 000
Dresdner Bank, Munich	9 11/16 %	84-02-06	\$ 3 000 000	-	3 000 000
Banco di Roma, London	9 3/4 %	84-02-06	\$ 2 000 000	-	2 000 000
Banque Commerciale pour l'Europe du Nord, Paris	11 1/16 %	84-02-10	\$ 1 500 000	-	1 500 000
Creditanstalt-Bankverein, Vienna	11 1/16 %	84-02-14	\$ 500 000	-	500 000
American Express Company, Vienna	9 7/8 %	84-02-21	\$ 770 000	-	770 000
Banque Commerciale pour l'Europe du Nord, Paris	9 7/8 %	84-02-21	\$ 700 000	-	700 000
The Chase Manhattan Bank, Vienna	9 7/8 %	84-02-23	\$ 1 600 000	-	1 600 000
Erste Österreichische Sparkasse, Vienna	9 7/8 %	84-02-23	\$ 2 800 000	-	2 800 000
Zentralsparkasse, Vienna	9 13/16 %	84-02-23	\$ 2 000 000	-	2 000 000
Creditanstalt-Bankverein, Vienna	10 1/4 %	84-03-15	\$ 800 000	-	800 000
Zentralsparkasse, Vienna	10 5/16 %	84-03-23	\$ 600 000	-	600 000
Banque Worms, Paris	9 15/16 %	84-03-30	\$ 2 200 000	-	2 200 000
Banque Nationale de Paris, Paris	9 7/8 %	84-03-30	\$ 1 500 000	-	1 500 000
Banque Commerciale pour l'Europe du Nord, Paris	9 7/8 %	84-03-30	\$ 1 000 000	-	1 000 000
Creditanstalt-Bankverein, Vienna	6 1/4 %	84-03-31	AS 4 165 860	19.00	219 256
The Mitsui Bank, Tokyo	9 9/16 %	84-04-09	\$ 1 500 000	-	1 500 000
Banque Indosuez, Paris	9 13/16 %	84-05-04	\$ 2 000 000	-	2 000 000
Citibank, Vienna	9 13/16 %	84-05-04	\$ 4 000 000	-	4 000 000
Girozentrale, Vienna	9 13/16 %	84-05-04	\$ 2 000 000	-	2 000 000
Banco di Roma, London	9 13/16 %	84-05-04	\$ 2 000 000	-	2 000 000
The Chase Manhattan Bank, Vienna	10 1/16 %	84-05-10	\$ 1 500 000	-	1 500 000
Istituto Bancario San Paolo di Torino, Turin	10 1/16 %	84-05-21	\$ 1 500 000	-	1 500 000
Midland Bank, London	10 3/8 %	84-06-15	\$ 1 200 000	-	1 200 000
Bayerische Landesbank, Luxembourg	10 7/16 %	84-06-21	\$ 1 500 000	-	1 500 000
Sub-total					57 788 162
Total Current and Deposit Accounts at banks					64 573 042
3. Distribution by fund					
Administrative Fund					40 449 783
International Centre for Theoretical Physics, Trieste					(2 211 150)
International Laboratory of Marine Radioactivity, Monaco					57 879
Working Capital Fund					1 999 800
Technical Assistance and Co-operation Fund					13 791 533
United Nations Development Programme (UNDP)					(444 266)
United Nations Financing System for Science and Technology for Development					19 255
United Nations Environment Programme (UNEP)					109 634
Programme Activities supported by the Government of the Union of Soviet Socialist Republics					209 631
Programme Activities supported by the Government of Sweden					744 926
Programme Activities supported by the Government of the Federal Republic of Germany					1 552 834
Programme Activities supported by the Government of the United States of America					1 178 684
Programme Activities supported by the Government of Canada					58 578
Programme Activities supported by the Government of Australia					139 986
Programme Activities supported by the Government of Japan					202 941
Programme Activities supported by the Government of Austria					390 671
Programme Activities supported by the Government of Belgium					66 146
Programme Activities supported by the Government of Finland					118 765
Programme Activities supported by the Government of France					96 839
Programme Activities supported by the Government of Italy					4 729 698
Programme Activities supported by the Nuclear Energy Agency of the Organization for Economic Co-operation and Development (NEA/OECD)					1 265
Programme Activities supported by the Government of Saudi Arabia					12 436
Programme Activities supported by the Government of the United Kingdom of Great Britain and Northern Ireland					430 944
Programme Activities supported by Sundry Contributors					30 000
Health Insurance Premium Reserve					219 256
Other funds and special accounts					616 974
Total Current and Deposit Accounts at Banks					64 573 042

SCHEDULE B.1

CONTRIBUTIONS TO THE REGULAR BUDGET

Status as at 31 December 1983

Member State	1983					Prior years Outstanding	Total outstanding
	Assessed	Credits	Receipts	Total paid	Outstanding		
Afghanistan	5 924	-	-	-	5 924	23 490	29 414
Albania	5 924	1 053	4 871	5 924	-	-	-
Algeria	64 790	-	64 790	64 790	-	-	-
Argentina	437 973	-	188 113	188 113	249 860	-	249 860
Australia	1 553 965	965 333	586 719	1 552 052	1 913	-	1 913
Austria	604 788	90 938	513 850	604 788	-	-	-
Bangladesh	24 113	4 282	19 831	24 113	-	-	-
Belgium	1 033 177	13 343	140 450	153 793	879 384	-	879 384
Bolivia	5 924	-	-	-	5 924	4 508	10 432
Brazil	689 258	-	-	-	689 258	-	689 258
Bulgaria	87 873	14 725	73 148	87 873	-	-	-
Burma	6 199	-	1 100	1 100	5 099	-	5 099
Byelorussian Soviet Socialist Republic	335 991	58 842	277 149	335 991	-	-	-
Canada	2 788 740	434 631	2 354 109	2 788 740	-	-	-
Chile	41 340	10 113	31 227	41 340	-	-	-
Colombia	62 708	24 704	38 004	62 708	-	-	-
Costa Rica	11 095	-	6 142	6 142	4 953	-	4 953
Cuba	60 648	12 350	48 298	60 648	-	-	-
Cyprus	5 924	1 053	4 871	5 924	-	-	-
Czechoslovakia	705 585	120 360	585 225	705 585	-	-	-
Democratic Kampuchea	5 924	-	-	-	5 924	60 862	66 786
Democratic People's Republic of Korea	28 254	5 027	23 227	28 254	-	-	-
Denmark	629 986	629 986	-	629 986	-	-	-
Dominican Republic	16 265	-	-	-	16 265	141 237	157 502
Ecuador	11 095	1 975	1 425	3 400	7 695	-	7 695
Egypt	40 311	9 013	31 298	40 311	-	-	-
El Salvador	5 924	-	-	-	5 924	18 089	24 013
Ethiopia	5 924	1 053	4 871	5 924	-	-	-
Finland	411 591	62 855	348 736	411 591	-	-	-
France	5 317 087	831 818	4 485 269	5 317 087	-	-	-
Gabon	16 800	-	8 284	8 284	8 516	-	8 516
German Democratic Republic	1 184 374	189 900	994 474	1 184 374	-	-	-
Germany, Federal Republic of	7 055 850	1 100 622	5 955 228	7 055 850	-	-	-
Ghana	16 884	-	-	-	16 884	14 288	31 172
Greece	192 288	36 085	156 203	192 288	-	-	-
Guatemala	11 370	2 721	8 649	11 370	-	-	-
Haiti	5 924	-	-	-	5 924	113 768	119 692
Holy See	8 400	1 338	7 062	8 400	-	-	-
Hungary	199 333	-	137 241	137 241	62 092	-	62 092
Iceland	25 200	2 675	22 525	25 200	-	-	-
India	357 951	74 684	283 267	357 951	-	-	-
Indonesia	89 590	15 021	74 569	89 590	-	-	-
Iran, Islamic Republic of	358 975	42 725	316 250	358 975	-	-	-
Iraq	63 760	10 997	52 763	63 760	-	-	-
Ireland	134 398	21 397	113 001	134 398	-	-	-
Israel	209 997	33 433	176 564	209 997	-	-	-
Italy	2 931 538	482 775	2 448 763	2 931 538	-	-	-
Ivory Coast	16 265	1 975	-	1 975	14 290	-	14 290
Jamaica	11 284	2 008	9 276	11 284	-	-	-
Japan	8 139 427	534 355	7 605 072	8 139 427	-	-	-
Jordan	5 924	1 053	4 871	5 924	-	-	-
Kenya	5 924	5 924	-	5 924	-	-	-
Korea, Republic of	81 330	13 565	67 765	81 330	-	-	-
Kuwait	167 997	21 397	-	21 397	146 600	-	146 600
Lebanon	16 540	2 944	13 596	16 540	-	-	-

SCHEDULE B.1 (continued)

Member State	1983					Prior years Outstanding	Total outstanding
	Assessed	Credits	Receipts	Total paid	Outstanding		
Liberia	5 924	-	5 924	5 924	-	-	-
Libyan Arab Jamahiriya	193 197	22 735	-	22 735	170 462	-	170 462
Liechtenstein	8 400	1 781	6 619	8 400	-	-	-
Luxembourg	42 000	5 349	36 651	42 000	-	-	-
Madagascar	5 924	-	-	-	5 924	10 940	16 864
Malaysia	48 935	9 639	39 296	48 935	-	-	-
Mali	5 924	-	-	-	5 924	90 654	96 578
Mauritius	5 924	-	1 053	1 053	4 871	-	4 871
Mexico	428 662	86 000	342 662	428 662	-	-	-
Monaco	8 400	1 338	7 062	8 400	-	-	-
Mongolia	5 924	1 053	-	1 053	4 871	-	4 871
Morocco	27 911	-	4 967	4 967	22 944	-	22 944
Namibia	-	-	-	-	-	-	-
Netherlands	1 385 971	203 274	1 182 697	1 385 971	-	-	-
New Zealand	226 796	37 446	189 350	226 796	-	-	-
Nicaragua	5 924	-	-	-	5 924	17 443	23 367
Niger	5 924	-	-	-	5 924	5 603	11 527
Nigeria	86 157	-	18 087	18 087	68 070	-	68 070
Norway	428 390	64 192	364 198	428 390	-	-	-
Pakistan	41 340	-	41 340	41 340	-	-	-
Panama	11 095	-	-	-	11 095	-	11 095
Paraguay	5 924	-	1 053	1 053	4 871	-	4 871
Peru	33 424	-	-	-	33 424	62 063	95 487
Philippines	58 225	-	-	-	58 225	26 479	84 704
Poland	756 919	-	-	-	756 919	81	757 000
Portugal	103 728	19 396	84 332	103 728	-	-	-
Qatar	25 200	-	25 200	25 200	-	-	-
Romania	119 216	-	-	-	119 216	137 436	256 652
Saudi Arabia	495 589	23 415	472 174	495 589	-	-	-
Senegal	5 924	-	5 924	5 924	-	-	-
Sierra Leone	5 924	-	-	-	5 924	40 080	46 004
Singapore	42 735	-	42 735	42 735	-	-	-
South Africa	240 172	-	-	-	240 172	441 943	682 115
Spain	1 444 768	156 497	1 288 271	1 444 768	-	-	-
Sri Lanka	11 370	-	11 370	11 370	-	-	-
Sudan	6 113	1 464	-	1 464	4 649	-	4 649
Sweden	1 117 176	176 527	940 649	1 117 176	-	-	-
Switzerland	890 380	137 745	752 635	890 380	-	-	-
Syrian Arab Republic	16 265	1 975	14 290	16 265	-	-	-
Thailand	55 478	10 798	44 680	55 478	-	-	-
Tunisia	16 265	-	3 236	3 236	13 029	-	13 029
Turkey	165 406	-	117 598	117 598	47 808	-	47 808
Uganda	5 924	-	-	-	5 924	37 822	43 746
Ukrainian Soviet Socialist Republic	1 243 173	217 985	1 025 188	1 243 173	-	-	-
Union of Soviet Socialist Republics	9 424 600	1 656 950	7 767 650	9 424 600	-	-	-
United Arab Emirates	83 999	9 360	74 639	83 999	-	-	-
United Kingdom of Great Britain and Northern Ireland	3 788 320	645 930	3 142 390	3 788 320	-	-	-
United Republic of Cameroon	5 924	-	5 924	5 924	-	-	-
United Republic of Tanzania	5 924	-	-	-	5 924	520	6 444
United States of America	20 999 553	-	19 949 575	19 949 575	1 049 978	-	1 049 978
Uruguay	22 740	-	-	-	22 740	17 310	40 050
Venezuela	275 012	81 366	-	81 366	193 646	-	193 646
Viet Nam	17 570	3 723	13 223	16 946	624	-	624
Yugoslavia	234 336	40 816	-	40 816	193 520	-	193 520
Zaire	11 284	-	-	-	11 284	20 185	31 469
Zambia	11 095	-	-	-	11 095	9 125	20 220
TOTAL	81 036 000	9 507 802	66 310 788	75 818 590	5 217 410	1 293 926	6 511 336

STATUS AS AT 31 DECEMBER 1983 OF ANNUAL ASSESSMENTS,
ASSESSMENTS RECEIVED OR RESCINDED AND CONTRIBUTIONS OUTSTANDING
FOR YEARS 1958 THROUGH 1983

SCHEDULE B.2

Year	Annual assessment <u>a/</u>	Assessment received or rescinded						Contributions still receivable
		In year of assessment		In subsequent years		Total received		
		\$	%	\$		\$	%	
1958	4 114 760	3 771 396	91.7	343 364		4 114 760	100.00	-
1959	5 225 000	4 722 638	90.4	500 821		5 223 459	99.97	1 541
1960	5 880 980	5 312 034	90.3	566 609		5 878 643	99.96	2 337
1961	6 200 690	5 554 021	89.6	644 202		6 198 223	99.96	2 467
1962	6 640 079	5 638 304	84.9	996 388		6 634 692	99.92	5 387
1963	7 155 263	6 159 522	86.1	989 331		7 148 853	99.91	6 410
1964	7 230 274	6 605 083	91.4	618 693		7 223 776	99.91	6 498
1965	7 732 282	6 943 041	89.8	782 299		7 725 340	99.91	6 942
1966 <u>b/</u>	8 677 559	7 907 199	91.1	763 426		8 670 625	99.92	6 934
1967	9 185 010	8 516 909	92.7	658 919		9 175 828	99.90	9 182
1968	10 171 630	9 415 395	92.6	744 040		10 159 435	99.88	12 195
1969	10 911 453	9 637 651	88.3	1 260 737		10 898 388	99.88	13 065
1970	11 870 780	10 818 133	91.1	1 038 424 <u>c/</u>		11 856 557	99.88	14 223
1971	13 346 659	12 201 519	91.4	1 129 477 <u>c/</u>		13 330 996	99.88	15 663
1972	15 397 934	14 272 632	92.7	1 107 500 <u>c/</u>		15 380 132	99.88	17 802
1973 <u>b/</u>	18 258 757	17 017 697	93.2	1 217 582		18 235 279	99.87	23 478
1974	23 474 491	22 735 361	96.9	705 474		23 440 835	99.86	33 656
1975	26 681 910	26 309 822	98.6	351 872		26 661 694	99.92	20 216
1976	34 255 684	32 591 252	95.1	1 637 462		34 228 714	99.92	26 970
1977	37 006 567	36 246 830	98.0	720 535		36 967 365	99.89	39 202
1978	47 263 000	45 793 063	96.9	1 423 347		47 216 410	99.90	46 590
1979	61 522 000	58 544 519	95.2	2 936 555		61 481 074	99.93	40 926
1980	74 920 000	72 670 962	97.0	2 190 209		74 861 171	99.92	58 829
1981	81 669 000	67 981 315	83.2	13 356 099		81 337 414	99.59	331 586
1982	77 344 000	64 876 500	83.9	11 915 673		76 792 173	99.29	551 827
1983	81 036 000	75 818 590	93.6	-		75 818 590	93.56	5 217 410
Status at 31 Dec.1983	693 171 762	638 061 388	92.0	48 599 038		686 660 426	99.06	6 511 336

a/ Includes assessment on new Member States.

b/ Includes supplemental assessments.

c/ Includes amounts rescinded in 1973.

SHARES OF MEMBER STATES IN THE 1982 CASH SURPLUS
TO BE SURRENDERED IN 1985

Member State	1982 Scale of assessment %	Allocation amount \$
Afghanistan	0.00766	922
Albania	0.00766	922
Algeria	0.08381	10 084
Argentina	0.56655	68 168
Australia	1.91026	229 844
Austria	0.74345	89 453
Bangladesh	0.03119	3 753
Belgium	1.27006	152 815
Bolivia	0.00766	922
Brazil	0.89162	107 281
Bulgaria	0.11367	13 677
Burma	0.00802	965
Byelorussian Soviet Socialist Republic	0.41303	49 696
Canada	3.42814	412 477
Chile	0.05348	6 435
Colombia	0.08112	9 760
Costa Rica	0.01435	1 726
Cuba	0.07845	9 439
Cyprus	0.00766	922
Czechoslovakia	0.86736	104 362
Democratic Kampuchea	0.00766	922
Democratic People's Republic of Korea	0.03655	4 398
Denmark	0.77443	93 180
Dominican Republic	0.02104	2 531
Ecuador	0.01435	1 726
Egypt	0.05215	6 275
El Salvador	0.00766	922
Ethiopia	0.00766	922
Finland	0.50596	60 878
France	6.53619	786 441
Gabon	0.02065	2 485
German Democratic Republic	1.45593	175 179
Germany, Federal Republic of	8.67361	1 043 618
Ghana	0.02184	2 628
Greece	0.24874	29 929
Guatemala	0.01471	1 770
Haiti	0.00766	922
Holy See	0.01032	1 242
Hungary	0.25784	31 023
Iceland	0.03098	3 727
India	0.46303	55 712
Indonesia	0.11589	13 944
Iran, Islamic Republic of	0.46437	55 873
Iraq	0.08248	9 924
Ireland	0.16521	19 878
Israel	0.25815	31 061
Italy	3.60368	433 599
Ivory Coast	0.02104	2 531
Jamaica	0.01460	1 757
Japan	10.00563	1 203 888
Jordan	0.00766	922
Kenya	0.00766	922
Korea, Republic of	0.10521	12 659
Kuwait	0.20651	24 847
Lebanon	0.02140	2 575

SCHEDULE B.3 (continued)

Member State	1982 Scale of assessment %	Allocation amount \$
Liberia	0.00766	922
Libyan Arab Jamahiriya	0.23749	28 575
Liechtenstein	0.01032	1 242
Luxembourg	0.05163	6 212
Madagascar	0.00766	922
Malaysia	0.06330	7 616
Mali	0.00766	922
Mauritius	0.00766	922
Mexico	0.55451	66 719
Monaco	0.01032	1 242
Mongolia	0.00766	922
Morocco	0.03611	4 345
Netherlands	1.70375	204 997
New Zealand	0.27880	33 545
Nicaragua	0.00766	922
Niger	0.00766	922
Nigeria	0.11145	13 410
Norway	0.52661	63 362
Pakistan	0.05348	6 435
Panama	0.01435	1 726
Paraguay	0.00766	922
Peru	0.04324	5 203
Philippines	0.07532	9 062
Poland	0.97909	117 805
Portugal	0.13418	16 145
Qatar	0.03098	3 727
Romania	0.15421	18 555
Saudi Arabia	0.60922	73 302
Senegal	0.00766	922
Sierra Leone	0.00766	922
Singapore	0.05528	6 651
South Africa	0.31068	37 381
Spain	1.77603	213 694
Sri Lanka	0.01471	1 770
Sudan	0.00791	952
Sweden	1.37332	165 239
Switzerland	1.09453	131 695
Syrian Arab Republic	0.02104	2 531
Thailand	0.07177	8 635
Tunisia	0.02104	2 531
Turkey	0.21397	25 745
Uganda	0.00766	922
Ukrainian Soviet Socialist Republic	1.52821	183 876
Union of Soviet Socialist Republics	11.58546	1 393 975
United Arab Emirates	0.10326	12 424
United Kingdom of Great Britain and Northern Ireland	4.65690	560 323
United Republic of Cameroon	0.00766	922
United Republic of Tanzania	0.00766	922
United States of America	25.81431	3 106 006
Uruguay	0.02942	3 540
Venezuela	0.35576	42 805
Viet Nam	0.02273	2 735
Yugoslavia	0.30313	36 473
Zaire	0.01460	1 757
Zambia	0.01435	1 726
TOTAL	100.00000	12 032 108

ANNUAL APPROPRIATIONS, EXPENDITURES, DISBURSEMENTS
UNLIQUIDATED OBLIGATIONS AND UNOBLIGATED BALANCE AS AT 31 DECEMBER
BY YEARS 1958-1983 INCLUSIVE

Year	Annual appropriations	Expenditure	Disbursements	Unliquidated obligations	Unobligated balance	
					Amount	and percentage of annual appropriations
1958	4 089 000	3 867 786	3 586 389	281 397	221 214	5.41
1959	5 225 000	4 494 610	3 988 150	506 460	730 390	13.98
1960	5 843 000	5 158 146	4 487 151	670 995	684 854	11.72
1961	6 168 000	6 030 557	5 001 195	1 029 362	137 443	2.23
1962	6 731 600	6 446 139	5 637 846	808 293	285 461	4.24
1963	7 337 500	6 893 613	6 081 279	812 334	443 887	6.05
1964	7 444 500	7 287 179	6 473 931	813 248	157 321	2.11
1965	7 938 000	7 875 184	7 052 186	822 998	62 816	0.79
1966	8 984 104	8 984 104	8 194 849	789 255	-	-
1967	9 491 500	9 326 379	8 324 574	1 001 805	165 121	1.74
1968	10 477 000	10 083 330	9 037 138	1 046 192	393 670	3.76
1969	11 251 000	11 234 761	10 192 029	1 042 732	16 239	0.14
1970	12 250 000	12 231 107	11 105 753	1 125 354	18 893	0.15
1971	14 214 258	14 010 024	12 935 460	1 074 564	204 234	1.44
1972	16 804 196	16 531 709	15 239 278	1 292 431	272 487	1.62
1973	19 935 786	19 881 168	18 206 930	1 674 238	54 618	0.27
1974	24 320 843	23 492 870	21 375 094	2 117 776	827 973	3.40
1975	32 175 000	30 285 527	27 795 576	2 489 951	1 889 473	5.87
1976	37 236 299	34 504 222	32 143 078	2 361 144	2 732 077	7.34
1977	46 341 000	43 665 006	39 800 714	3 864 292	2 675 994	5.77
1978	53 079 000	51 366 388	49 285 949	2 080 439	1 712 612	3.23
1979	66 539 475	62 550 078	58 031 988	4 518 090	3 989 397	6.00
1980	80 643 000	75 477 833	69 356 298	6 121 535	5 165 167	6.41
1981	88 677 000	74 973 600	68 199 202	6 774 398	13 703 400	15.45
1982	86 369 000	79 590 787	72 976 351	6 614 436	6 778 213	7.85
1983	91 561 000	84 170 637	75 601 162	8 569 475	7 390 363	8.07

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SCHEDULE D

MISCELLANEOUS INCOME IN 1983 COMPARED WITH BUDGET ESTIMATES

	Original Budget estimate	Actual income	Difference
(a) Income from work for others			
Data processing services	1 267 000	1 057 703	(209 297)
Printing services	1 078 000	1 374 648	296 648
Medical services	372 000	415 395	43 395
Library services	773 000	669 424	(103 576)
Sub-total	3 490 000	3 517 170	27 170
(b) Attributable to specific programmes			
Publications of the Agency	880 000	505 215	(374 785)
INIS publications including microfiches	550 000	514 280	(35 720)
CINDA publications	30 000	19 813	(10 187)
Advertising	25 000	18 061	(6 939)
Laboratory income	110 000	230 609	120 609
Sale of surplus property	50 000	4 929	(45 071)
Amounts recoverable under safeguards agreements from non-Member States	200 000	304 215	104 215
UNDP programme support costs	1 100 000	1 141 855	41 855
SIDA programme support costs	-	48 084	48 084
Other programme support costs	-	9 715	9 715
Sub-total	2 945 000	2 796 776	(148 224)
(c) Not attributable to specific programmes			
Investment and interest income	3 500 000	4 267 131	767 131
Refund from the United Nations Joint Staff Pension Fund	190 000	94 705	(95 295)
Gain on exchange of currencies	-	793 104	793 104
Other	400 000	517 074	117 074
Sub-total	4 090 000	5 672 014	1 582 014
TOTAL MISCELLANEOUS INCOME	10 525 000	11 985 960	1 460 960

CONTRIBUTIONS IN SUPPORT OF
SELECTED PROGRAMME ACTIVITIES

Source	International ^{a/} Centre for Theoretical Physics, Trieste	International ^{b/} Laboratory of Marine Radio- activity, Monaco	Sundry ^{c/} contributors	Total
Chile	-	-	10 000	10 000
Denmark	10 699	-	-	10 699
Germany, Federal Republic of	20 833	50 000	-	70 833
Italy	3 000 000	-	-	3 000 000
Japan	27 564	-	-	27 564
Monaco	-	80 910	-	80 910
United States of America	-	16 590	-	16 590
	3 059 096	147 500	10 000	3 216 596
UNESCO	392 900	-	-	392 900
WMO	-	-	20 000	20 000
Other Contributions	162 055	-	-	162 055
Regular Budget	1 153 130	1 050 113	-	2 203 243
TOTAL	4 767 181	1 197 613	30 000	5 994 794

^{a/} See Statement II

^{b/} See Statement III

^{c/} See Statement XVII

SCHEDULE F

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND
AS AT 31 DECEMBER 1983

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

SCHEDULE F (continued)

Member State	Assessed	Paid	Outstanding
Liberia	200	200	-
Libyan Arab Jamahiriya	4 600	4 600	-
Liechtenstein	200	200	-
Luxembourg	1 000	1 000	-
Madagascar	200	200	-
Malaysia	1 800	1 800	-
Mali	200	200	-
Mauritius	200	200	-
Mexico	15 400	15 400	-
Monaco	200	200	-
Mongolia	200	200	-
Morocco	1 000	1 000	-
Namibia	-	-	-
Netherlands	33 000	33 000	-
New Zealand	5 400	5 400	-
Nicaragua	200	200	-
Niger	200	200	-
Nigeria	3 200	3 200	-
Norway	10 200	10 200	-
Pakistan	1 400	1 400	-
Panama	400	400	-
Paraguay	200	200	-
Peru	1 200	1 200	-
Philippines	2 000	2 000	-
Poland	25 000	25 000	-
Portugal	3 800	3 800	-
Qatar	600	600	-
Romania	4 200	4 200	-
Saudi Arabia	11 800	11 800	-
Senegal	200	200	-
Sierra Leone	200	200	-
Singapore	1 600	1 600	-
South Africa	8 600	8 600	-
Spain	34 400	34 400	-
Sri Lanka	400	400	-
Sudan	200	200	-
Sweden	26 600	26 600	-
Switzerland	21 200	21 200	-
Syrian Arab Republic	600	600	-
Thailand	2 000	2 000	-
Tunisia	600	600	-
Turkey	6 000	6 000	-
Uganda	200	200	-
Ukrainian Soviet Socialist Republic	29 600	29 600	-
Union of Soviet Socialist Republics	224 400	224 400	-
United Arab Emirates	2 000	2 000	-
United Kingdom of Great Britain and Northern Ireland	90 200	90 200	-
United Republic of Cameroon	200	200	-
United Republic of Tanzania	200	200	-
United States of America	500 000	500 000	-
Uruguay	800	800	-
Venezuela	10 200	10 200	-
Viet Nam	600	600	-
Yugoslavia	8 600	8 600	-
Zaire	400	400	-
Zambia	400	400	-
TOTAL	2 000 000	1 999 800	200

SCHEDULE G

STATUS OF VOLUNTARY CONTRIBUTIONS TO THE TECHNICAL ASSISTANCE AND CO-OPERATION FUND
AS AT 31 DECEMBER 1983

Member State	1983					Prior years outstanding	Total outstanding
	Base rate %	Share of \$19 million target for voluntary contributions for 1983 using base rate a/	Pledged	Paid	Outstanding		
Afghanistan	0.01	1 900	-	-	-	-	-
Albania	0.01	1 900	1 900	1 900	-	-	-
Algeria	0.12	22 800	-	-	-	-	-
Argentina	0.79	150 100	150 100	-	150 100	-	150 100
Australia	1.85	351 500	351 500	351 500	-	-	-
Austria	0.72	136 800	136 800	136 800	-	-	-
Bangladesh	0.04	7 600	-	-	-	-	-
Belgium	1.23	233 700	63 636	63 636	-	-	-
Bolivia	0.01	1 900	-	-	-	-	-
Brazil	1.28	243 200	243 200	-	243 200	-	243 200
Bulgaria	0.16	30 400	30 400	30 400	-	-	-
Burma	0.01	1 900	-	-	-	-	-
Byelorussian Soviet Socialist Republic	0.40	76 000	81 967	81 967	-	-	-
Canada	3.32	630 800	630 800	630 800	-	-	-
Chile	0.07	13 300	13 500	13 500	-	-	-
Colombia	0.11	20 900	20 900	-	20 900	-	20 900
Costa Rica	0.02	3 800	-	-	-	-	-
Cuba	0.11	20 900	20 900	20 900	-	-	-
Cyprus	0.01	1 900	1 900	1 900	-	-	-
Czechoslovakia	0.84	159 600	155 763	155 763	-	-	-
Democratic Kampuchea	0.01	1 900	-	-	-	-	-
Democratic People's Republic of Korea	0.05	9 500	9 500	9 500	-	-	-
Denmark	0.75	142 500	142 500	142 500	-	-	-
Dominican Republic	0.03	5 700	-	-	-	-	-
Ecuador	0.02	3 800	3 800	18	3 782	-	3 782
Egypt	0.07	13 300	13 300	13 300	-	-	-
El Salvador	0.01	1 900	-	-	-	-	-
Ethiopia	0.01	1 900	-	-	-	-	-
Finland	0.49	93 100	93 100	93 100	-	-	-
France	6.33	1 202 700	1 202 700	1 202 700	-	-	-
Gabon	0.02	3 800	-	-	-	-	-
German Democratic Rep.	1.41	267 900	267 900	267 900	-	-	-
Germany, Fed. Rep. of	8.40	1 596 000	1 596 000	1 596 000	-	-	-
Ghana	0.03	5 700	-	-	-	-	-
Greece	0.35	66 500	66 500	66 500	-	-	-
Guatemala	0.02	3 800	3 500	3 200	300	-	300
Haiti	0.01	1 900	-	-	-	800	800
Holy See	0.01	1 900	-	-	-	-	-
Hungary	0.33	62 700	56 211	56 211	-	-	-
Iceland	0.03	5 700	5 700	5 700	-	-	-
India	0.61	115 900	115 900	115 900	-	-	-
Indonesia	0.16	30 400	30 400	30 400	-	-	-
Iran, Islamic Republic of	0.66	125 400	-	-	-	-	-
Iraq	0.12	22 800	22 800	22 800	-	-	-
Ireland	0.16	30 400	-	-	-	-	-
Israel	0.25	47 500	-	-	-	-	-
Italy	3.49	663 100	345 912	345 912	-	-	-
Ivory Coast	0.03	5 700	-	-	-	-	-
Jamaica	0.02	3 800	-	-	-	-	-
Japan	9.69	1 841 100	1 841 100	1 841 100	-	-	-
Jordan	0.01	1 900	1 900	1 900	-	-	-
Kenya	0.01	1 900	-	-	-	-	-
Korea, Republic of	0.15	28 500	28 500	28 500	-	-	-
Kuwait	0.20	38 000	-	-	-	-	-
Lebanon	0.03	5 700	-	-	-	-	-

SCHEDULE G (continued)

Member State	1983					Prior years outstanding	Total outstanding
	Base rate %	Share of \$19 million target for voluntary contributions for 1983 using base rate <u>a/</u>	Pledged	Paid	Outstanding		
Liberia	0.01	1 900	-	-	-	-	-
Libyan Arab Jamahiriya	0.23	43 700	-	-	-	-	-
Liechtenstein	0.01	1 900	1 900	1 900	-	-	-
Luxembourg	0.05	9 500	-	-	-	-	-
Madagascar	0.01	1 900	1 900	-	1 900	2 900	4 800
Malaysia	0.09	17 100	17 100	17 100	-	-	-
Mali	0.01	1 900	-	-	-	-	-
Mauritius	0.01	1 900	-	-	-	-	-
Mexico	0.77	146 300	146 300	146 300	-	-	-
Monaco	0.01	1 900	-	-	-	-	-
Mongolia	0.01	1 900	1 900	1 900	-	-	-
Morocco	0.05	9 500	-	-	-	-	-
Namibia	-	-	-	-	-	-	-
Netherlands	1.65	313 500	313 500	313 500	-	-	-
New Zealand	0.27	51 300	-	-	-	-	-
Nicaragua	0.01	1 900	-	-	-	-	-
Niger	0.01	1 900	-	-	-	2 900	2 900
Nigeria	0.16	30 400	30 400	-	30 400	-	30 400
Norway	0.51	96 900	96 900	96 900	-	-	-
Pakistan	0.07	13 300	13 300	13 300	-	-	-
Panama	0.02	3 800	3 800	3 800	-	-	-
Paraguay	0.01	1 900	-	-	-	-	-
Peru	0.06	11 400	11 400	-	11 400	9 600	21 000
Philippines	0.10	19 000	13 000	13 000	-	-	-
Poland	1.25	237 500	218 900	218 900	-	-	-
Portugal	0.19	36 100	36 100	-	36 100	-	36 100
Qatar	0.03	5 700	-	-	-	-	-
Romania	0.21	39 900	39 900	-	39 900	6 090	45 990
Saudi Arabia	0.59	112 100	112 100	112 100	-	-	-
Senegal	0.01	1 900	-	-	-	-	-
Sierra Leone	0.01	1 900	-	-	-	-	-
Singapore	0.08	15 200	1 800	1 800	-	-	-
South Africa	0.43	81 700	-	-	-	-	-
Spain	1.72	326 800	30 000	26 316	3 684	-	3 684
Sri Lanka	0.02	3 800	-	-	-	-	-
Sudan	0.01	1 900	-	-	-	7 350	7 350
Sweden	1.33	252 700	252 700	252 700	-	-	-
Switzerland	1.06	201 400	201 400	201 400	-	-	-
Syrian Arab Republic	0.03	5 700	-	-	-	-	-
Thailand	0.10	19 000	19 000	19 000	-	-	-
Tunisia	0.03	5 700	-	-	-	-	-
Turkey	0.30	57 000	57 000	50 593	6 407	-	6 407
Uganda	0.01	1 900	-	-	-	536	536
Ukrainian Soviet Socialist Republic	1.48	281 200	273 224	273 224	-	-	-
Union of Soviet Socialist Republics	11.22	2 131 800	2 322 404	2 322 404	-	-	-
United Arab Emirates	0.10	19 000	19 000	19 000	-	-	-
United Kingdom of Great Britain and Northern Ireland	4.51	856 900	856 900	856 900	-	-	-
United Rep. of Cameroon	0.01	1 900	-	-	-	-	-
United Rep. of Tanzania	0.01	1 900	1 900	562	1 338	-	1 338
United States of America	25.00	4 750 000	4 685 855	-	4 685 855	-	4 685 855
Uruguay	0.04	7 600	-	-	-	6 400	6 400
Venezuela	0.51	96 900	-	-	-	-	-
Viet Nam	0.03	5 700	-	-	-	-	-
Yugoslavia	0.43	81 700	81 700	81 700	-	-	-
Zaire	0.02	3 800	-	-	-	-	-
Zambia	0.02	3 800	3 800	-	3 800	774	4 574
TOTAL	100.00	19 000 000	17 615 572	12 376 506	5 239 066	37 350	5 276 416

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

SCHEDULE H

T E C H N I C A L A S S I S T A N C E A N D C O - O P E R A T I O N
 ASSESSED PROGRAMME COSTS (INCLUDING TRUST FUNDS)
 STATUS AS AT 31 DECEMBER 1983

Member State	1982			Prior Years outstanding		Total outstanding
	Assessed	Paid	Outstanding	1981	1971-1980	
Albania	13 438	-	13 438	2 097	10 327	25 862
Algeria	10 093	-	10 093	294	-	10 387
Argentina	3 976	-	3 976	-	-	3 976
Bolivia	23 106	-	23 106	14 865	27 434	65 405
Brazil	22 857	21 375	1 482	-	-	1 482
Bulgaria	11 379	11 379	-	-	-	-
Burma	12 811	4 660	8 151	-	-	8 151
Chile	15 912	15 912	-	-	-	-
Colombia	20 611	20 611	-	-	-	-
Costa Rica	9 750	-	9 750	1 817	35 586	47 153
Cuba	34 456	34 456	-	-	-	-
Cyprus	6 030	6 030	-	-	-	-
Czechoslovakia	12 553	-	12 553	-	-	12 553
Democratic People's Republic of Korea	25 670	-	25 670	-	-	25 670
Dominican Republic	2 168	-	2 168	-	-	2 168
Ecuador	33 559	-	33 559	5 900	-	39 459
Egypt	50 049	34 450	15 599	-	-	15 599
El Salvador	1 418	-	1 418	4 465	1 948	7 831
Ghana	13 928	-	13 928	11 713	31 769	57 410
Greece	14 027	-	14 027	4 070	-	18 097
Guatemala	3 702	-	3 702	910	-	4 612
Hong Kong (through the United Kingdom of Great Britain and Northern Ireland)	157	157	-	-	-	-
Hungary	35 090	35 090	-	-	-	-
Iceland	3 049	-	3 049	-	-	3 049
India	2 440	2 440	-	-	-	-
Indonesia	20 438	-	20 438	15 365	229	36 032
Iran, Islamic Republic of	1 169	-	1 169	561	-	1 730
Iraq	1 534	1 534	-	-	-	-
Israel	1 203	-	1 203	4 245	9 747	15 195
Ivory Coast	9 264	-	9 264	2 618	-	11 882
Jamaica	7 167	-	7 167	-	-	7 167
Jordan	3 130	-	3 130	8 146	24 861	36 137
Kenya	20 755	-	20 755	18 602	14 374	53 731
Korea, Republic of	26 876	26 876	-	-	-	-
Lebanon	54	-	54	-	-	54
Liberia	-	-	-	-	3 035	3 035
Libyan Arab Jamahiriya	2 483	-	2 483	894	6 384	9 761
Madagascar	7 211	-	7 211	6 145	22 180	35 536
Malaysia	32 446	-	32 446	5 275	-	37 721
Mauritius	655	-	655	-	-	655
Mexico	21 430	-	21 430	9 168	-	30 598
Mongolia	14 389	-	14 389	-	-	14 389
Morocco	13 435	-	13 435	19 349	13 078	45 862
Nigeria	22 038	-	22 038	18 959	7 207	48 204
Pakistan	26 369	26 369	-	-	-	-
Panama	6 642	6 642	-	-	-	-
Paraguay	4 953	-	4 953	1 889	8 575	15 417
Peru	30 316	-	30 316	19 695	-	50 011
Philippines	14 921	-	14 921	15 843	-	30 764
Poland	19 977	16 823	3 154	-	-	3 154
Portugal	18 295	-	18 295	-	-	18 295
Romania	13 839	648	13 191	-	-	13 191
Saudi Arabia	296	-	296	106	-	402
Senegal	7 544	-	7 544	3 169	-	10 713
Singapore	9 536	9 536	-	-	-	-
Spain	2 439	-	2 439	-	-	2 439
Sri Lanka	22 879	-	22 879	17 036	-	39 915
Syrian Arab Republic	1 887	1 887	-	-	-	-
Thailand	34 000	34 000	-	-	-	-
Tunisia	16 471	-	16 471	18 188	22 246	56 905
Turkey	30 136	-	30 136	716	-	30 852
United Arab Emirates	-	-	-	346	-	346
United Rep. of Cameroon	975	975	-	-	-	-
Uruguay	29 024	-	29 024	8 903	-	37 927
Venezuela	12 457	-	12 457	13 657	-	26 114
Viet Nam	24 363	-	24 363	12 817	24 080	61 260
Yugoslavia	29 115	-	29 115	18 257	48 377	95 749
Zaire	12 226	-	12 226	9 273	24 966	46 465
TOTAL	956 566	311 850	644 716	295 353	336 403	1 276 472

RESOURCES MADE AVAILABLE TO THE AGENCY BY MEMBER STATES DURING 1983 INCLUDING CONTRIBUTIONS IN CASH AND IN KIND

Member State	T O T A L	C A S H				I N K I N D					
		Assessed contributions	Voluntary Contributions (Technical Assistance and Co-operation Fund)	Contributions in support of selected programme activities (see Schedule E)	Other voluntary contributions	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts		
									Amount <u>a/</u>	Number	Man-days
Afghanistan	5 924	5 924	-	-	-	-	-	-	-	-	-
Albania	8 064	5 924	1 900	-	-	-	240	-	-	-	-
Algeria	67 805	64 790	-	-	-	-	15	3 000	2	12	-
Argentina	733 505	437 973	150 100	-	43 000	-	29 999	72 433	35	266	-
Australia	2 305 812	1 553 965	351 500	-	63 310 <u>b/</u>	-	239 500	47 095	50 442	19	121
Austria	762 458	604 788	136 800	-	-	5 500	-	570	14 800	14	68
Bangladesh	24 153	24 113	-	-	-	-	40	-	-	-	-
Belgium	1 236 943	1 033 177	63 636 <u>c/</u>	-	36 363 <u>d/</u>	39 300	-	1 843	62 624	32	201
Bolivia	8 164	5 924	-	-	-	-	-	2 240	1	14	-
Brazil	964 355	689 258	243 200	-	-	9 700	-	805	21 392	12	89
Bulgaria	127 299	87 873	30 400	-	-	-	-	2 400	6 626	4	33
Burma	6 199	6 199	<u>e/</u>	-	-	-	-	-	-	-	-
Byelorussian Soviet Socialist Republic	417 958	335 991	81 967	-	-	-	-	-	-	-	-
Canada	3 960 540	2 788 740	630 800	-	310 024 <u>b/</u>	-	-	1 636	229 340	94	720
Chile	67 555	41 340	13 500	10 000	-	-	-	155	2 560	2	16
Colombia	85 548	62 708	20 900	-	-	-	-	660	1 280	1	8
Costa Rica	11 305	11 095	-	-	-	-	-	210	-	-	-
Cuba	81 763	60 648	20 900	-	-	-	-	215	-	-	-
Cyprus	7 864	5 924	1 900	-	-	-	-	40	-	-	-
Czechoslovakia	1 024 338	705 585	155 763	-	-	89 500	-	345	73 145	49	340
Democratic Kampuchea	5 924	5 924	-	-	-	-	-	-	-	-	-
Democratic People's Republic of Korea	37 754	28 254	9 500	-	-	-	-	-	-	-	-
Denmark	813 446	629 986	142 500	10 699	(11 812) <u>d/</u>	16 800	-	400	24 873	17	88
Dominican Republic	16 265	16 265	-	-	-	-	-	-	-	-	-
Ecuador	21 135	11 095	3 800	-	-	-	-	-	6 240	3	39
Egypt	61 911	40 311	13 300	-	-	-	-	200	8 100	4	40
El Salvador	5 924	5 924	-	-	-	-	-	-	-	-	-
Ethiopia	5 924	5 924	-	-	-	-	-	-	-	-	-
Finland	738 317	411 591	93 100	-	166 762 <u>d/</u>	-	-	120	66 744	35	210
France	7 067 015	5 317 087	1 202 700	-	86 956 <u>d/</u>	72 300	-	51 657	336 315	190	1 147
Gabon	16 800	16 800	-	-	-	-	-	-	-	-	-
German Democratic Republic	1 492 372	1 184 374	267 900	-	-	-	-	385	39 713	24	144
Germany, Federal Republic of	10 523 706	7 055 850	1 596 000	70 833	1 296 962 <u>b/</u>	149 900	-	25 001	329 160	158	1 318
Ghana	16 884	16 884	-	-	-	-	-	-	-	-	-
Greece	262 858	192 288	66 500	-	-	-	-	30	4 040	2	12
Guatemala	16 630	11 370	3 500	-	-	-	-	160	1 600	1	10
Haiti	5 954	5 924	-	-	-	-	-	30	-	-	-
Holy See	8 400	8 400	-	-	-	-	-	-	-	-	-
Hungary	366 651	199 333	56 211	-	-	40 600	3 000	3 115	64 392	55	291
Iceland	30 900	25 200	5 700	-	-	-	-	-	-	-	-

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SCHEDULE I

Member State	T O T A L	C A S H				I N K I N D					
		Assessed contributions	Voluntary Contributions (Technical Assistance and Co-operation Fund)	Contributions in support of selected programme activities (see Schedule E)	Other voluntary contributions	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts		
									Amount <u>a/</u>	Number	Man-days
India	584 454	357 951	115 900	-	-	34 400	-	535	75 668	50	374
Indonesia	121 750	89 590	30 400	-	-	-	-	-	1 760	2	11
Iran, Islamic Republic of	358 975	358 975	-	-	-	-	-	-	-	-	-
Iraq	87 360	63 760	22 800	-	-	-	-	-	800	1	5
Ireland	135 936	134 398	-	-	-	-	-	-	1 538	1	4
Israel	237 955	209 997	-	-	-	14 300	-	40	13 618	6	34
Italy	10 720 708	2 931 538	345 912	3 000 000	4 136 000 <u>b/</u>	107 600	-	8 349	191 309	71	854
Ivory Coast	16 265	16 265	-	-	-	-	-	-	-	-	-
Jamaica	12 084	11 284	-	-	-	-	-	-	800	1	5
Japan	10 911 683	8 139 427	1 841 100	27 564	313 704 <u>b/</u>	18 200	-	3 780	567 908	120	1 595
Jordan	11 154	5 924	1 900	-	3 330 <u>f/</u>	-	-	-	-	-	-
Kenya	5 924	5 924	-	-	-	-	-	-	-	-	-
Korea, Republic of	120 147	81 330	28 500	-	-	-	-	605	9 712	5	32
Kuwait	167 997	167 997	-	-	-	-	-	-	-	-	-
Lebanon	16 540	16 540	-	-	-	-	-	-	-	-	-
Liberia	5 924	5 924	-	-	-	-	-	-	-	-	-
Libyan Arab Jamahiriya	193 197	193 197	e/	-	-	-	-	-	-	-	-
Liechtenstein	10 300	8 400	1 900	-	-	-	-	-	-	-	-
Luxembourg	42 000	42 000	-	-	-	-	-	-	-	-	-
Madagascar	7 824	5 924	1 900	-	-	-	-	-	-	-	-
Malaysia	66 185	48 935	17 100	-	-	-	-	150	-	-	-
Mali	5 924	5 924	-	-	-	-	-	-	-	-	-
Mauritius	5 924	5 924	-	-	-	-	-	-	-	-	-
Mexico	596 822	428 662	146 300	-	-	2 400	-	-	19 460	13	105
Monaco	90 990	8 400	-	80 910	-	-	-	-	1 680	1	5
Mongolia	7 824	5 924	1 900	-	-	-	-	-	-	-	-
Morocco	30 091	27 911	-	-	-	-	-	-	2 180	1	6
Namibia	-	-	-	-	-	-	-	-	-	-	-
Netherlands	1 781 177	1 385 971	313 500	-	-	26 300	-	20	55 386	30	210
New Zealand	231 603	226 796	-	-	-	-	-	275	4 532	2	7
Nicaragua	5 924	5 924	-	-	-	-	-	-	-	-	-
Niger	5 924	5 924	-	-	-	-	-	-	-	-	-
Nigeria	116 557	86 157	30 400	-	-	-	-	-	-	-	-
Norway	534 464	428 390	96 900	-	-	-	-	10	9 164	4	22
Pakistan	60 340	41 340	13 300	-	-	-	-	100	5 600	4	35
Panama	14 935	11 095	3 800	-	-	-	-	40	-	-	-
Paraguay	5 924	5 924	-	-	-	-	-	-	-	-	-
Peru	44 879	33 424	11 400	-	-	-	-	55	-	-	-
Philippines	73 445	58 225	13 000	-	-	-	-	140	2 080	2	13
Poland	1 056 879	756 919	218 900	-	-	42 000	-	140	38 920	25	157

Member State	T O T A L	C A S H				I N K I N D					
		Assessed contributions	Voluntary Contributions (Technical Assistance and Co-operation Fund)	Contributions in support of selected programme activities (see Schedule E)	Other voluntary contributions	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts		
									Amount <u>a/</u>	Number	Man-days
Portugal	151 828	103 728	36 100	-	-	-	30	11 970	6	37	
Qatar	25 225	25 200	-	-	-	-	25	-	-	-	
Romania	169 886	119 216	39 900	-	-	-	30	10 740	8	58	
Saudi Arabia	628 769	495 589	112 100	-	21 080 <u>f/</u>	-	-	-	-	-	
Senegal	5 924	5 924	-	-	-	-	-	-	-	-	
Sierra Leone	5 924	5 924	-	-	-	-	-	-	-	-	
Singapore	44 535	42 735	1 800 <u>c/</u>	-	-	-	-	-	-	-	
South Africa	274 657	240 172	-	-	-	-	-	34 485	11	56	
Spain	1 533 601	1 444 768	30 000	-	6 800	-	3 142	48 891	30	190	
Sri Lanka	11 545	11 370	-	-	-	-	175	-	-	-	
Sudan	6 113	6 113	-	-	-	-	-	-	-	-	
Sweden	1 620 719	1 117 176	252 700	-	120 744 <u>b/</u>	-	940	129 159	72	425	
Switzerland	1 162 082	890 380	201 400	-	-	-	330	69 972	37	245	
Syrian Arab Republic	21 325	16 265	-	-	5 000 <u>f/</u>	-	60	-	-	-	
Thailand	74 478	55 478	19 000	-	-	-	-	-	-	-	
Tunisia	20 385	16 265	-	-	-	-	2 150	1 970	1	6	
Turkey	226 366	165 406	57 000	-	-	-	150	3 810	3	16	
Uganda	5 924	5 924	-	-	-	-	-	-	-	-	
Ukrainian Soviet Socialist Republic	1 516 397	1 243 173	273 224	-	-	-	-	-	-	-	
Union of Soviet Socialist Republics	12 136 297	9 424 600	2 322 404	-	204 082 <u>b/</u>	-	1 960	183 251	53	759	
United Arab Emirates	142 709	83 999	19 000	-	39 710 <u>f/</u>	-	-	-	-	-	
United Kingdom of Great Britain and Northern Ireland	5 284 205	3 788 320	856 900	-	315 869 <u>d/</u>	87 000	5 890	230 226	125	836	
United Republic of Cameroon	5 924	5 924	-	-	-	-	-	-	-	-	
United Republic of Tanzania	7 824	5 924	1 900	-	-	-	-	-	-	-	
United States of America	31 343 940	20 999 553	4 685 855	16 590	4 288 932 <u>b/</u>	714 800	142 397	495 813	182	1 589	
Uruguay	22 740	22 740	-	-	-	-	-	-	-	-	
Venezuela	276 612	275 012	-	-	-	-	-	1 600	2	10	
Viet Nam	22 300	17 570	-	-	-	-	-	4 730	1	7	
Yugoslavia	345 390	234 336	81 700	-	-	-	160	29 194	23	146	
Zaire	11 284	11 284	-	-	-	-	-	-	-	-	
Zambia	14 910	11 095	3 800	-	-	-	15	-	-	-	
TOTAL	119 046 128	81 036 000	17 615 572	3 216 596	11 397 016	1 520 400	242 500	339 059	3 678 985	1 647	13 041

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

b/ See applicable Statement, Programme activities supported by the Government of: Australia (XIV.A), Canada (XIII.A), the Federal Republic of Germany (XI.A), Italy (XVI.A), Japan (XV.A), Sweden (X.A), the Union of Soviet Socialist Republics (IX.A), and the United States of America (XII.A).

c/ Also pledged and paid a 1982 voluntary contribution in 1983: Belgium (\$ 73 469) and Singapore (\$ 1 800).

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

e/ Pledged and paid a voluntary contribution in 1983: Burma (\$ 1 600) for 1982 and Libyan Arab Jamahiriya (\$ 29 900) for 1981.

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

SCHEDULE J

COMBINED TABLE OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1983
AND OF INCOME AND OBLIGATIONS FOR THE YEAR 1983
(in thousands of US dollars)

Description	Administrative Fund	ICTP	ILMR	Working Capital Fund	Technical Assistance and Co-operation Fund	UNDP	UNFSSTD
Statement No.	I	II	III	IV	V	VI	VII
ASSETS AND LIABILITIES AS AT 31 DECEMBER 1983							
<u>Assets</u>							
Cash at banks, in hand and in transit (including interest bearing bank deposits)	40 536.0	(2 113.0)	65.1	1 999.8	13 791.6	(441.8)	19.3
Contributions and advances due	6 511.3	3 032.5	-	0.2	5 276.4	-	-
Accounts receivable and sundry debit balances	4 049.1	82.2	-	-	3 251.5	539.2	10.1
Total assets	51 096.4	1 001.7	65.1	2 000.0	22 319.5	97.4	29.4
<u>Liabilities</u>							
Reserve for unliquidated obligations	9 097.0	245.6	-	-	11 487.9	1 781.4	-
Accounts payable and sundry credit balances	1 809.1	139.9	5.6	-	1 924.3	772.8	-
Principal of the Working Capital Fund	-	-	-	2 000.0	-	-	-
Total liabilities	10 906.1	385.5	5.6	2 000.0	13 412.2	2 554.2	-
Fund balances as at 31 December 1983	40 190.3	616.2	59.5	-	8 907.3	(2 456.8)	29.4
INCOME AND OBLIGATIONS FOR THE YEAR 1983							
<u>Income</u>							
Balances brought forward from 1982							
Fund balances on 1 January 1983	42 832.2	746.2	-	-	6 756.8	(2 396.7)	44.6
Unliquidated obligations	7 085.6	73.5	-	-	11 098.8	-	-
	49 917.8	819.7	-	-	17 855.6	(2 396.7)	44.6
Income in 1983							
Regular or special contributions and allocations	81 105.1	4 767.2	1 197.6	-	17 650.2	4 884.2	-
Other income and exchange adjustments	11 985.8	268.1	-	-	1 625.5	(112.0)	-
	93 090.9	5 035.3	1 197.6	-	19 275.7	4 772.2	-
Total	143 008.7	5 855.0	1 197.6	-	37 131.3	2 375.5	44.6
<u>Obligations</u>							
Disbursements ^{b/}	80 795.8	4 993.2	1 138.1	-	16 736.1	3 050.9	15.2
Unliquidated obligations as at 31 December 1983	9 097.0	245.6	-	-	11 487.9	1 781.4	-
Surrender of 1980 cash surplus	12 925.6	-	-	-	-	-	-
	102 818.4	5 238.8	1 138.1	-	28 224.0	4 832.3	15.2
Fund balances as at 31 December 1983	40 190.3	516.2	59.5	-	8 907.3	(2 456.8)	29.4

^{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:
 United Nations Development Programme \$1 141.855 (Schedule D)
 Swedish International Development Authority \$ 48.084 (Schedule D)
 Regular Budget contributions to:
 International Centre for Theoretical Physics \$1 153.130 (Schedule E)
 International Laboratory of Marine Radioactivity \$1 050.113 (Schedule E)

^{b/} Including disbursements in respect of unliquidated obligations carried forward from 1982 and prior years.

Programme activities supported by												
UNEP	USSR	Sweden	FRG	USA	Canada	Australia	Japan	Italy	Other Member States	IPS	Adjustments ^{a/}	Total
VIII	IX	X	XI	XII	XIII	XIV	XV	XVI	XVII	XVIII		
109.6	209.6	744.9	1 552.8	1 178.7	58.6	140.0	202.9	4 729.7	1 147.1	-	-	63 930.9
-	-	-	-	-	-	-	-	-	-	-	-	14 820.4
5.1	102.1	330.7	110.1	4 057.2	-	26.9	67.9	3 600.2	65.4	-	-	16 297.7
114.7	311.7	1 075.6	1 662.9	5 235.9	58.6	166.9	270.8	8 329.9	1 212.5	-	-	95 049.0
119.7	103.3	484.8	475.9	314.8	10.4	19.7	133.9	751.3	645.2	-	-	25 670.9
-	-	8.4	8.8	7.1	-	-	5.5	33.1	1.5	-	-	4 716.1
-	-	-	-	-	-	-	-	-	-	-	-	2 000.0
119.7	103.3	493.2	484.7	321.9	10.4	19.7	139.4	784.4	646.7	-	-	32 387.0
(5.0)	208.4	582.4	1 178.2	4 914.0	48.2	147.2	131.4	7 545.5	565.8	-	-	62 662.0
11.7	250.1	1 375.4	1 034.6	2 585.4	48.6	180.0	152.0	4 870.7	967.9	19.9	-	59 479.4
55.5	27.2	539.3	338.7	527.0	3.6	15.7	69.0	384.0	161.2	0.7	-	20 379.8
67.2	277.3	1 914.7	1 373.3	3 112.4	52.2	195.7	221.0	5 254.7	1 129.1	20.6	-	79 859.2
00.0	204.1	120.8	1 296.9	4 288.9	310.0	63.3	313.7	4 136.0	689.2	-	(2 203.2)	119 124.0
-	(20.9)	-	-	-	-	-	-	-	-	-	(1 190.0)	12 556.5
00.0	183.2	120.8	1 296.9	4 288.9	310.0	63.3	313.7	4 136.0	689.2	-	(3 393.2)	131 680.5
67.2	460.5	2 035.5	2 670.2	7 401.3	362.2	259.0	534.7	9 390.7	1 818.3	20.6	(3 393.2)	211 539.7
52.5	148.8	968.3	1 016.1	2 172.5	303.6	92.1	269.4	1 093.9	607.3	20.6	(3 393.2)	110 281.2
19.7	103.3	484.8	475.9	314.8	10.4	19.7	133.9	751.3	645.2	-	-	25 670.9
-	-	-	-	-	-	-	-	-	-	-	-	12 925.6
72.2	252.1	1 453.1	1 492.0	2 487.3	314.0	111.8	403.3	1 845.2	1 252.5	20.6	(3 393.2)	148 877.7
(5.0)	208.4	582.4	1 178.2	4 914.0	48.2	147.2	131.4	7 545.5	565.8	-	-	62 662.0

P A R T V I

BUDGETARY PERFORMANCE

1983 REGULAR BUDGET

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

1. The following report on budgetary performance during 1983 is submitted in accordance with the recommendations of the United Nations General Assembly's Ad Hoc Committee of Experts to Examine the Finances of the United Nations and the Specialized Agencies [1].
2. The purpose of the report is to compare the adjusted appropriation as presented in Part III, paragraph 5 of this document with total expenditure incurred during the year and to provide brief explanations of the reasons for major differences.
3. The Regular Budget total for 1983 was \$ 91 561 000 [2]. The appropriation Sections are based on a rate of exchange of 16.60 Austrian schillings to the United States dollar. However, from February 1983 onwards the United Nations operational rate of exchange was above that rate, resulting in a reduction of the estimated requirements by \$ 3 412 000, as shown in Part III, paragraph 5.
4. The adjusted appropriation reflects the impact of currency fluctuations on each appropriation Section.
5. In 1983 changes were made in the policy for the internal pricing of support services ("Translation and records services", "Printing and publishing services", "Data processing services", "Laboratory services", "Conference services" and "Contracts administration services"). The modified policy takes into account the portion of the capacity of these services reserved for each appropriation Section on the basis of requests received from programme managers at the time of budget preparation; the total capacity of each support service is based on the total of these requests. If the requests of programme managers are based on sound estimates of their need to use the different support services, the cost of actual usage will differ only slightly from the forecast of the cost of maintaining those services. Consequently the charges shown in the exhibits under "Transfer of costs" reflect each appropriation Section's share in the total actual expenditure on each support service.
6. Table 1 provides a comparison, by appropriation Section, of the adjusted appropriation for 1983 as shown in Part III, paragraph 5 with total expenditure incurred.

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

[2] GC(XXVI)/RES/395, para.1.

Table 1

Appropriation Section	Adjusted appropriation 1983	Total expenditure 1983	(Overrun) or underrun of adjusted appropriation
1. Technical assistance and co-operation	3 955 000	3 666 155	288 845
2. Nuclear energy and safety	14 884 000	14 258 860	625 140
3. Research and isotopes	12 265 000	12 113 167	151 833
4. Operational facilities	2 250 000	2 203 244	46 756
5. Safeguards	28 482 000	27 389 083	1 092 917
6. Policy-making organs	2 921 000	2 677 920	243 080
7. Executive management and administration	9 585 000	9 084 187	500 813
8. General services	10 317 000	9 260 851	1 056 149
9. Cost of work for others	3 490 000	3 517 170	(27 170)
Sub-total	88 149 000	84 170 637	3 978 363
Adjustment to total appropriation	3 412 000	-	3 412 000
TOTAL	91 561 000	84 170 637	7 390 363

7. As can be seen from Table 1, there were major relative underruns in respect of "Policy-making organs" (8.3% of the adjusted appropriation for this Section) and "General services" (10.2%); explanations are provided in the narrative relating to the Sections in question. The total underrun was \$ 3 978 363, or 4.5% of the adjusted appropriation for the nine Sections.

8. Table 2 provides a comparison, by item of expenditure, of the adjusted appropriation with the total expenditure incurred.

Table 2

Item of expenditure	Adjusted appropriation 1983	Total expenditure 1983	(Overrun) or underrun of adjusted appropriation
Established posts	41 281 000	38 810 618	2 470 382
Consultants	1 064 600	638 221	426 379
Overtime	158 900	157 313	1 587
Temporary assistance	573 700	867 396	(293 696)
Salaries and wages	43 078 200	40 473 548	2 604 652
Common staff costs	13 209 900	13 537 106	(327 206)
Travel	3 346 900	3 027 220	319 680
Meetings:			
Conferences, symposia and seminars	946 000	667 370	278 630
Technical committees and advisory groups	1 342 000	1 191 056	150 944
Representation and hospitality	119 300	97 262	22 038
Scientific and technical contracts	3 345 000	3 385 045	(40 045)
Scientific supplies and equipment	4 571 100	4 122 748	448 352
Common services, supplies and equipment	13 250 300	12 923 714	326 586
Other items of expenditure	1 450 300	1 228 398	221 902
Cost of work for others	3 490 000	3 517 170	(27 170)
Sub-total	88 149 000	84 170 637	3 978 363
Adjustment to total appropriation	3 412 000	-	3 412 000
TOTAL	91 561 000	84 170 637	7 390 363

9. Underruns reflected in Table 2 with respect to established posts related in large measure to the late recruitment of staff in the Professional category; another reason was the low inflation rate experienced in Austria, which resulted in only a minor increase in the salaries of General Service and Maintenance and Operative staff and also in lower classes of post adjustment to Professional salaries than anticipated. The large underrun in respect of "Consultants" was due primarily to the underrun under this item of expenditure in the "Safeguards" appropriation Section.

10. Overruns in respect of temporary assistance are more than offset by underruns in respect of established posts in the same appropriation Section. The overrun in respect of scientific and technical contracts relates primarily to appropriation Section 3, "Research and isotopes".

11. The overrun in respect of common staff costs is largely attributable to an increase in the pensionable remuneration of Professional staff in October 1982 (approximately 7%), which was not provided for in the 1983 budget estimates. Other

reasons for the overrun were an increase in the dependency allowances of Professional staff effective 1 January 1983 and an increase in health insurance premiums in excess of the assumed rate of inflation.

12. The underrun in respect of meetings generally reflects lower costs than anticipated; economy was exercised in the utilization of interpretation services. In total 19 conferences, seminars and symposia were held as planned; 94 technical committee and advisory group meetings were convened compared with 95 provided for.

13. The underrun in respect of scientific supplies and equipment relates almost entirely to "Safeguards". Other items of expenditure included a provision for a training programme for young scientists from developing countries which was used only in part as the programme did not start until the autumn of 1983.

Section 1. Technical assistance and co-operation a/

Exhibit 1

Item of expenditure	Adjusted appropriation 1983	Total expenditure 1983	(Overrun) or underrun of adjusted appropriation
Established posts	2 421 000	2 183 583	237 417
Consultants	17 400	13 648	3 752
Overtime	2 200	1 838	362
Temporary assistance	53 700	77 435	(23 735)
Salaries and wages	2 494 300	2 276 504	217 796
Common staff costs	774 600	764 974	9 626
Travel	89 500	52 426	37 074
Representation and hospitality	1 000	756	244
Common services, supplies and equipment	11 600	20 961	(9 361)
Transfer of costs:			
Translation and records services	265 000	255 576	9 424
Printing and publishing services	137 000	125 634	11 366
Data processing services	182 000	169 324	12 676
TOTAL	3 955 000	3 666 155	288 845

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

14. The overrun in respect of temporary assistance is more than offset by the underrun in respect of established posts. Costs of travel in connection with special missions were met partly from extrabudgetary resources.

15. In order to speed up project implementation, more long-distance telephone calls were made than were provided for in the budget.

16. Underruns in respect of translation, printing and data processing services reflect reduced overall requirements for these services compared with the budgetary provisions.

Section 2. Nuclear energy and safety

Exhibit 2

Item of expenditure	Adjusted appropriation 1983	Total expenditure 1983	(Overrun) or underrun of adjusted appropriation
Established posts	7 007 000	6 791 846	215 154
Consultants	337 600	343 811	(6 211)
Overtime	27 600	13 891	13 709
Temporary assistance	112 900	139 356	(26 456)
Salaries and wages	7 485 100	7 288 904	196 196
Common staff costs	2 243 300	2 379 478	(136 178)
Travel	328 900	252 716	76 184
Meetings:			
Conferences, symposia and seminars	359 000	298 064	60 936
Technical committees and advisory groups	877 000	817 576	59 424
Representation and hospitality	32 500	27 358	5 142
Scientific and technical contracts	703 000	696 299	6 701
Scientific supplies and equipment	50 500	68 772	(18 272)
Common services, supplies and equipment	2 986 400	2 763 801	222 599
Other items of expenditure	60 300	57 606	2 694
Transfer of costs:			
Translation and records services	658 000	633 917	24 083
Printing and publishing services	2 194 000	2 023 014	170 986
Data processing services	(3 289 000)	(3 218 459)	(70 541)
Conference services	161 000	127 132	33 868
Contracts services	34 000	42 682	(8 682)
TOTAL	14 884 000	14 258 860	625 140

17. Appropriation Section 2, "Nuclear energy and safety", covers "Nuclear power", "Nuclear fuel cycle", "Nuclear safety" and "Information and technical services". Total obligations for each of these programmes remained below the adjusted appropriation.

18. Ten conferences, symposia and seminars were held as planned, including the "International Conference on Radioactive Waste Management". Out of 73 technical committee and advisory group meetings planned, 71 were convened.

19. This appropriation Section includes all costs, by item of expenditure, related to the Agency's computer services; these costs were slightly below the budgetary provision. This is reflected under "Common services, supplies and equipment", where the underrun resulted mainly from reduced expenditure on the rental of electronic data processing equipment. The allocation of the costs of data processing services to users is based on the budgetary provision for the programme concerned, being a fee for reserving the estimated necessary capacity.

20. The underruns in respect of translation, printing and conference services are discussed under appropriation Section 7, "Executive management and administration".

Section 3. Research and isotopes

Exhibit 3

Item of expenditure	Adjusted appropriation 1983	Total expenditure 1983	(Overrun) or underrun of adjusted appropriation
Established posts	3 191 000	3 000 087	190 913
Consultants	163 100	134 094	29 006
Overtime	400	-	400
Temporary assistance	16 600	2 913	13 687
Salaries and wages	3 371 100	3 137 094	234 006
Common staff costs	1 021 400	1 051 021	(29 621)
Travel	121 800	117 193	4 607
Meetings:			
Conferences, symposia and seminars	169 000	137 129	31 871
Technical committees and advisory groups	204 000	176 826	27 174
Representation and hospitality	16 600	12 436	4 164
Scientific and technical contracts	1 767 000	1 946 520	(179 520)
Scientific supplies and equipment	21 100	17 994	3 106
Common services, supplies and equipment	15 500	32 215	(16 715)
Other items of expenditure	5 500	-	5 500
Transfer of costs:			
Translation and records services	209 000	201 135	7 865
Printing and publishing services	982 000	899 742	82 258
Data processing services	237 000	220 493	16 507
Laboratory services	3 956 000	3 986 001	(30 001)
Conference services	72 000	56 855	15 145
Contracts services	96 000	120 513	(24 513)
TOTAL	12 265 000	12 113 167	151 833

21. Appropriation Section 3, "Research and isotopes", covers "Food and agriculture", "Life sciences" and "Physical sciences". The total obligations under this appropriation Section remained below the adjusted appropriation except for "Food and agriculture", where there was an overrun of \$ 34 352.

22. Of the seven symposia and seminars planned, six were held; the costs were lower than estimated, partly as a result of extrabudgetary contributions. Eighteen technical committee and advisory group meetings were held compared with 16 planned. Three sessions of the INTOR Workshop were held, the cost being much lower than foreseen.

23. The overrun in respect of scientific and technical contracts related to "Food and agriculture" and, to a lesser degree, to "Physical sciences". It was the result of increased programme activity in animal production and health and food preservation and in programmes carried out under the Regional Co-operative Agreement for Research, Development and Training Related to Nuclear Science and Technology (RCA). Nuclear data and isotope hydrology were the fields of increased activity in "Physical sciences".

24. The overruns in respect of laboratory services and contracts services are discussed under appropriation Section 4, "Operational facilities", and under appropriation Section 7, "Executive management and administration", respectively.

Section 4. Operational facilities

Exhibit 4

Item of expenditure	Adjusted appropriation 1983	Total expenditure 1983	(Overrun) or underrun of adjusted appropriation
Established posts	3 959 000	3 418 219	540 781
Consultants	118 400	142 746	(24 346)
Overtime	57 500	71 820	(14 320)
Temporary assistance	46 800	279 975	(233 175)
Salaries and wages	4 181 700	3 912 760	268 940
Common staff costs	1 265 700	1 311 111	(45 411)
Travel	60 400	47 057	13 343
Meetings:			
Conferences, symposia and seminars	2 105 000	1 249 377	855 623
Technical committees and advisory groups	14 000	19 531	(5 531)
Representation and hospitality	16 100	22 982	(6 882)
Scientific and technical contracts	53 000	60 082	(7 082)
Scientific supplies and equipment	526 900	753 981	(227 081)
Common services, supplies and equipment	1 553 300	2 463 811	(910 511)
Other items of expenditure	1 140 500	1 513 632	(373 132)
Transfer of costs:			
Translation and records services	15 000	8 248	6 752
Printing and publishing services	199 000	190 653	8 347
Data processing services	32 000	70 046	(38 046)
Laboratory services	(5 012 000)	(5 321 764)	309 764
TOTAL	6 150 600	6 301 507	(150 907)
Source of funds:			
Regular Budget	2 250 000	2 203 244	46 756
Extrabudgetary resources	3 900 600	4 098 263	(197 663)
TOTAL	6 150 600	6 301 507	(150 907)

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

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

Exhibit 4a

Item of expenditure	Actual 1983 expenditure			
	Laboratory	Trieste Centre	Monaco Laboratory	Total
Established posts	2 546 551	385 760	485 908	3 418 219
Consultants	-	109 469	33 277	142 746
Overtime	22 093	49 727	-	71 820
Temporary assistance	25 387	229 023	25 565	279 975
Salaries and wages	2 594 031	773 979	544 750	3 912 760
Common staff costs	892 133	248 750	170 228	1 311 111
Travel Meetings:	8 607	19 982	18 468	47 057
Conferences, symposia and seminars	-	1 249 377	-	1 249 377
Technical committees and advisory groups	-	19 531	-	19 531
Representation and hospitality	42	22 363	577	22 982
Scientific and technical contracts	11 143	-	48 939	60 082
Scientific supplies and equipment	486 120	-	267 861	753 981
Common services, supplies and equipment	1 216 078	1 170 202	77 531	2 463 811
Other items of expenditure	4 544	1 509 088	-	1 513 632
Transfer of costs:				
Translation and records services	6 890	380	978	8 248
Printing and publishing services	35 831	153 130	1 692	190 653
Data processing services	66 345	3 701	-	70 046
Laboratory services	(5 321 764)	-	-	(5 321 764)
TOTAL	-	5 170 483	1 131 024	6 301 507
Source of funds:				
Regular Budget	-	1 153 130	1 050 114	2 203 244
Extrabudgetary resources	-	4 017 353	80 910	4 098 263
TOTAL	-	5 170 483	1 131 024	6 301 507

27. The operation of the Seibersdorf Laboratory resulted in an overrun of \$ 309 764, resulting mainly from the extension of the Safeguards Analytical Laboratory (SAL) as approved by the Board of Governors in June 1983.

28. All expenditures incurred by the Laboratory except those resulting from the extension of SAL were allocated to users in proportion to the respective budgetary provisions. With regard to the extension of SAL, \$ 269 335 were charged to "Safeguards" following the Board's approval for the use for that purpose of \$ 270 000 from an amount at the Board's disposal in the 1983 budget for an International Plutonium Storage (IPS) study.

29. 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 1983 by Denmark, the Federal Republic of Germany and Japan. (A contribution in respect of 1983 was received from Sweden in 1982.)

30. The Regular Budget contribution approximately covers the staff costs of the Centre. The costs of printing services are entirely financed through the Regular Budget, the charges being in line with the pricing policy for support services introduced in 1983. The extrabudgetary resources utilized exceeded the 1983 budget estimates by \$ 194 353.

31. The activities at the Monaco Laboratory, which are in part supported by the Principality of Monaco, were executed with an underrun of about 2%, resulting from lower staff costs than anticipated.

Section 5. Safeguards

Exhibit 5

Item of expenditure	Adjusted appropriation 1983	Total expenditure 1983	(Overrun) or underrun of adjusted appropriation
Established posts	12 294 000	11 957 238	336 762
Consultants	356 500	83 283	273 217
Overtime	6 200	3 826	2 374
Temporary assistance	45 500	127 521	(82 021)
Salaries and wages	12 702 200	12 171 868	530 332
Common staff costs	3 934 200	4 185 395	(251 195)
Travel	2 591 300	2 425 088	166 212
Meetings:			
Conferences, symposia and seminars	29 000	34 340	(5 340)
Technical committees and advisory groups	221 000	147 976	73 024
Representation and hospitality	19 500	15 572	3 928
Scientific and technical contracts	805 000	540 125	264 875
Scientific supplies and equipment	4 026 900	3 338 637	688 263
Common services, supplies and equipment	501 500	775 041	(273 541)
Other items of expenditure	9 400	-	9 400
Transfer of costs:			
Translation and records services	173 000	165 928	7 072
Printing and publishing services	235 000	216 158	18 842
Data processing services	2 002 000	1 862 560	139 440
Laboratory services	1 056 000	1 335 763	(279 763)
Other services	154 000	154 000	-
Conference services	15 000	11 845	3 155
Contracts services	7 000	8 787	(1 787)
TOTAL	28 482 000	27 389 083	1 092 917

32. Delays in the recruitment of staff resulted in an underrun of about 3% in respect of established posts. In total, about 4% of the budgetary provision for salaries and wages remained unused.

33. One seminar was held as planned. Six advisory group meetings were foreseen, but only five were convened, and at lower cost than anticipated.

34. The underrun in respect of scientific and technical contracts was due to the award of a lower number of research contracts than provided for. An underrun of about 17% was experienced in respect of scientific supplies and equipment as in some cases the equipment development time was longer than expected. This underrun was partly offset by an overrun in respect of common services, supplies and equipment.

35. The overrun under "Laboratory services" is related to the extension of SAL (see paragraphs 27 and 28 above).

36. The total underrun in respect of "Safeguards" is 3.8% of the adjusted budget, which is below the total underrun (4.5%) for the nine appropriation Sections (see paragraph 7 above).

Section 6. Policy-making organs

Exhibit 6

Item of expenditure	Adjusted appropriation 1983	Total expenditure 1983	(Overrun) or underrun of adjusted appropriation
Established posts	179 000	190 109	(11 109)
Overtime	15 100	15 289	(189)
Temporary assistance	9 900	8 082	1 818
Salaries and wages	204 000	213 480	(9 480)
Common staff costs	57 600	66 601	(9 001)
Travel	1 200	3 384	(2 184)
Meetings:			
Conferences, symposia and seminars	360 000	183 743	176 257
Representation and hospitality	5 600	5 153	447
Common services, supplies and equipment	58 900	35 187	23 713
Other items of expenditure	70 700	63 869	6 831
Transfer of costs:			
Translation and records services	1 589 000	1 599 901	(10 901)
Printing and publishing services	421 000	385 785	35 215
Conference services	153 000	120 817	32 183
TOTAL	2 921 000	2 677 920	243 080

37. Total expenditures include an amount of \$ 132 406 for the introduction of Arabic as an official and working language of the General Conference, which was not provided for in the 1983 budget. Part of this amount, namely \$ 69 120, is covered by special contributions from four Arab Member States.

38. Most of the expenditure on Arabic relates to translation and interpretation services, the cost of which is charged to this appropriation Section; printing accounts for only a small fraction of this expenditure. However, questions concerning Arabic are discussed under the next Section, "Executive management and administration".

39. The largest underrun was experienced under "Meetings". The expenditures shown include the cost of interpretation services provided during meetings of the General Conference and the Board of Governors and its committees, and the actual interpretation requirements for Board committees were below the budgetary estimates as there were fewer meetings than had been foreseen.

Section 7. Executive management and administration

Exhibit 7

Item of expenditure	Adjusted appropriation 1983	Total expenditure 1983	(Overrun) or underrun of adjusted appropriation
Established posts	10 785 000	9 874 584	910 416
Consultants	181 600	30 108	151 492
Overtime	69 800	89 407	(19 607)
Temporary assistance	256 400	413 690	(157 290)
Salaries and wages	11 292 800	10 407 789	885 011
Common staff costs	3 450 800	3 403 440	47 360
Travel	175 500	146 109	29 391
Meetings:			
Conferences, symposia and seminars	29 000	14 094	14 906
Technical committees and advisory groups	40 000	48 678	(8 678)
Representation and hospitality	41 600	34 950	6 650
Scientific and technical contracts	17 000	142 020	(125 020)
Common services, supplies and equipment	1 263 400	1 311 235	(47 835)
Other items of expenditure	292 900	102 379	190 521
Transfer of costs:			
Translation and records services	(2 917 000)	(2 871 823)	(45 177)
Printing and publishing services	(4 218 000)	(3 886 671)	(331 329)
Data processing services	809 000	874 618	(65 618)
Other services	(154 000)	(154 000)	-
Conference services	(401 000)	(316 649)	(84 351)
Contracts services	(137 000)	(171 982)	34 982
TOTAL	9 585 000	9 084 187	500 813

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

41. The underrun is a result of the late recruitment of staff in the Professional category under "Administration" and "Translation and records services". The cost of consultants' services in the Office of the Director General remained far below the estimate.

42. The overrun in respect of temporary assistance relates largely to the need for additional translators as a result of the introduction of Arabic as an official and working language of the General Conference. After deduction of the portion of the cost of Arabic translation services covered by special contributions (\$ 69 120), total expenditure remained about 3.5% below the budget estimates and were allocated to users in proportion to the budgetary provisions. The amount of \$ 69 120 was charged in total to "Policy-making organs".

43. Expenditure on scientific and technical contracts included \$ 104 000 for a "Computer Service Survey" which was not provided for in the budget.

44. The "Personnel" budget included funds for a training programme for young scientists from developing countries. These funds were only partly used since training started only in the autumn of 1983.

45. The figures in the right-hand column for translation and records services, printing and publishing services and conference services are net figures reflecting the allocation of the costs of these services to users inside and outside "Executive management and administration". The total cost of printing and publishing services remained below the estimate, mainly because staff costs were lower than had been provided for.

Section 8. General services

Exhibit 8

Item of expenditure	Adjusted appropriation 1983	Total expenditure 1983	(Overrun) or underrun of adjusted appropriation
Established posts	1 990 000	1 780 712	209 288
Overtime	15 100	10 969	4 131
Temporary assistance	61 900	47 447	14 453
Salaries and wages	2 067 000	1 839 128	227 872
Common staff costs	636 300	623 836	12 464
Travel	4 300	3 229	1 071
Representation and hospitality	400	418	(18)
Common services, supplies and equipment ^{a/}	7 524 000	6 715 938	808 062
Transfer of costs:			
Translation and records services	8 000	7 498	502
Printing and publishing services	50 000	45 685	4 315
Data processing services	27 000	25 119	1 881
TOTAL	10 317 000	9 260 851	1 056 149

^{a/} VIC operating costs included under this item of expenditure	6 198 000	5 652 200	545 800
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46. The underrun of 10.2% resulted to a large extent from lower VIC operating costs than estimated; especially the costs of operation and maintenance remained substantially below the forecast.

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

Status of the VIC Common Fund as at
31 December 1983:

Income from contributions:

UN/UNIDO	\$ 100 200
IAEA	99 999
IAKW	99 999
	\$ 300 198
Investment income	17 359
	\$ 317 557

Expenditure:

Disbursements	\$ 129 127
	\$ 188 430

Section 9. Cost of work for others

Exhibit 9

Item of expenditure	Appropriation 1983	Total expenditure 1983	(Overrun) or underrun of appropriation
Library services	773 000	669 424	103 576
Data processing services	1 267 000	1 057 703	209 297
Medical services	372 000	415 395	(43 395)
Printing services	1 078 000	1 374 648	(296 648)
TOTAL	3 490 000	3 517 170	(27 170)

48. Appropriation Section 9 reflects the cost of certain services rendered to other United Nations organizations. It is financed entirely from miscellaneous income earned through the provision of these services. The use of such income is authorized in the Regular Budget appropriations resolution. Expenditure on library services for others was approximately 13% below the budget estimate, mainly as a result of a reduction in the direct ordering of books and journals by UN/UNIDO. A reduction in the utilization of the computer facilities by UNIDO resulted in an underrun of about 16%.

49. The volume of printing services rendered for UNIDO far exceeded the budget estimate; this is reflected in the above exhibit.

P A R T VII

SIGNIFICANT ACCOUNTING POLICIES OF THE AGENCY

General

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

Method of Accounting

7. Income and 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.

