

- (b) A general description of the existing and proposed procedures for *nuclear material* accountancy and control, including organizational responsibility for material accountancy and control.

The Agreement should further provide that the Agency shall be informed on a timely basis of any change in the information provided to it under this paragraph.

50. The Agreement should provide that the information made available to the Agency in respect of *nuclear material* customarily used outside *facilities* may be used, to the extent relevant, for the purposes set out in subparagraphs 46(b)—(f) above.

RECORDS SYSTEM

General

51. The Agreement should provide that in establishing a national system of accounting for and control of *nuclear material* as referred to in paragraph 7 above, the State shall arrange that records are kept in respect of each *material balance area*. Provision should also be made that the Subsidiary Arrangements shall describe the records to be kept in respect of each *material balance area*.

52. The Agreement should provide that the State shall make arrangements to facilitate the examination of records by inspectors, particularly if the records are not kept in English, French, Russian or Spanish.

53. The Agreement should provide that the records shall be retained for at least five years.

54. The Agreement should provide that the records shall consist, as appropriate, of:

- (a) Accounting records of all *nuclear material* subject to safeguards under the Agreement; and
- (b) Operating records for *facilities* containing such *nuclear material*.

55. The Agreement should provide that the system of measurements on which the records used for the preparation of reports are based shall either conform to the latest international standards or be equivalent in quality to such standards.

Accounting records

56. The Agreement should provide that the accounting records shall set forth the following in respect of each *material balance area*:

- (a) All *inventory changes*, so as to permit a determination of the *book inventory* at any time;
- (b) All measurement results that are used for determination of the *physical inventory*; and
- (c) All *adjustments* and *corrections* that have been made in respect of *inventory changes*, *book inventories* and *physical inventories*.