

# THE AGENCY'S ACCOUNTS FOR 1992

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GC(XXXVII)/1061

Printed by the  
International Atomic Energy Agency in Austria  
August 1993



INTERNATIONAL ATOMIC ENERGY AGENCY



## REPORT BY THE BOARD OF GOVERNORS

1. In accordance with Financial Regulation 12.04 [1], the Board of Governors hereby transmits to the Members of the Agency the report of the External Auditor on the Agency's accounts for 1992.
2. The Board has examined the report by the External Auditor and the introduction by the Director General to the accounts, and also the accounts themselves, and submits the following draft resolution for the consideration of the General Conference.

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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 1992 and of the report of the Board of Governors thereon [\*].

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[\*] GC(XXXVII)/1061

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[1] INFCIRC/8/Rev.1



**Thirty-seventh regular session**

**THE AGENCY'S ACCOUNTS FOR 1992**

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## INTRODUCTION TO THE AGENCY'S ACCOUNTS FOR 1992

1. I present herewith the Agency's accounts for the year ended 31 December 1992. In response to General Conference resolution GC(XXXVI)/RES/581 on harmony and compatibility of the Agency's programme and budget and accounts documents, my report on programme and budgetary performance in 1992 is presented in a separate document.
2. Part I contains the External Auditor's report to the Board of Governors on the audit of the accounts. The Agency's accounts, comprising Statements I to V and Schedules A to F, are presented in Parts II and III respectively. Part IV, entitled 'Notes to the financial statements' describes the purpose and financing of the Funds and the authority under which they are administered, and the significant accounting policies applied by the Secretariat in preparing the statements and schedules. Moreover, the notes offer the reader additional information on significant items and events which could have a bearing on the financial position of the Agency, or of funds in its possession or under its control.
3. The document has undergone several significant changes reflecting: (a) changes in the format of the 1992 budget; (b) additional requirements arising from the first year of deferred programme implementation; (c) recommendations made by the External Auditor; and (d) further improvements in the disclosure of the Agency's activities considered necessary or useful by the Secretariat. The more important changes are described below.
4. Statement I.A.1 reflects changes in the appropriation section structure. Former Appropriation Section 4, Operational Facilities, has been included in Appropriation Section 3, Research and Isotopes. A new appropriation section entitled 'Unallocated Services' has been established for the financing of Unallocated Publishing Services and Unallocated Data Processing Central Services. Additional details can be found in the 1992 budget document (GC(XXXV)/955, para. 7 of the introduction).
5. In December 1992, the Board of Governors approved certain amendments to Financial Regulations 5.03 and 5.04 to clarify the situation regarding the discharge, in a subsequent year, of obligations incurred in respect of a deferred programme. It also agreed to suspend temporarily these two Regulations in order to extend the period during which deferred programme activities can be implemented. Further details can be found in Note 8 of Part IV.
6. Statement I.A.1 includes an amount of \$ 16 229 600 in respect of 1992 deferred programme activities for possible implementation in 1993. The extent to which 1991 deferred programme activities were implemented in 1992 is shown in Statement I.A.2; activities in the amount of \$ 607 753 have been further carried over for possible implementation in 1993.

7. The budget year 1991 closed with a final cash deficit of \$ 4 760 484 because the arrears received during 1992 did not completely offset the provisional deficit reported at the end of 1991. The final cash deficit was financed by temporary advances from the Working Capital Fund, as reflected in Statement I.C. Sufficient arrears were received in early 1993 to replenish the Working Capital Fund.

8. Statement I.B includes an adjustment made following a review of old suspense account balances, which comprise staff-related costs that were actually incurred but were not charged to Agency programmes in the correct financial year. The adjustment consists of a net charge of \$ 873 623 under the heading 'Other miscellaneous income', resulting in an overall negative balance of \$ 199 697.

9. Section 2 of Part IV, describes the Agency's significant accounting policies, and paragraph (g) thereof explains how the results of currency conversion are treated and points out the requirement that the Board of Governors be informed if significant net unrealized losses occur. In 1992, net losses in Fund groups III and IV were transferred to Fund group I and charged to miscellaneous income, resulting in an overall loss of \$ 951 210. In the case of Fund group II, unrealized net losses of \$ 6 518 527 were charged to the miscellaneous income of that group.

10. Statement I.C has been renamed 'Statement of Budgetary and Cash Surplus (Deficit) as at 31 December 1992', to bring the heading more into line with its main purpose and content.

11. A new Statement I.E has been added to Fund group I to give more information on the Working Capital Fund and its role in the financing of Regular Budget appropriations whenever assessed contributions received are insufficient to meet obligations. The increase in the principal of the Working Capital Fund from \$ 8 000 000 to \$ 10 000 000 is also shown here.

12. Former Fund group IV entitled 'Funds administered on behalf of Member States, United Nations and other International Organizations' has been separated into two new Fund groups to: (a) give the trust fund element in the Agency's activities better disclosure; and (b) to name the two new Fund groups properly in accordance with the terminology used in the relevant Financial Regulations. As a result, there are now the following groups:

IV. General Fund - Voluntary Contributions from Member States, United Nations and Other International Organizations in Support of Extrabudgetary Activities (This Fund group includes all special voluntary contributions in accordance with the Rules Regarding the Acceptance of Voluntary Contributions of Money to the Agency.)

V. Trust Funds - Consisting of two trust funds:

1. Research Institutes Trust Fund for research contracts in 71 countries
2. Technical Assistance and Co-operation (Funds-in-Trust) in 17 countries

13. Statement IV.B has been revised so that it conforms more closely with the corresponding Tables 1 to 4 of the Agency's budget for 1992 (document GC(XXXV)/955).

14. Statements IV.C and IV.D include two new accounts under the General Fund:

1. Member States:  
New Zealand - Contribution in response to an appeal for support to the 'Safeguards' programme for equipment
2. Activities financed by more than one Member State:  
Review Conference of the Convention on the Physical Protection of Nuclear Material

15. A new Schedule C.1 offers a comprehensive summary of the total resources and expenditure pertaining to the budget year 1991, which was closed at 31 December 1992.

16. A new Schedule C.2 shows the year-end status of all cash surpluses from prior years being withheld pending the receipt of contributions, including changes in the status during the year.

17. The Notes to the Financial Statements in Part IV have also been revised and updated to improve the presentation of the significant accounting policies as well as to explain in more detail significant financial developments in 1992.

(signed) HANS BLIX  
Director General



# PART I

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

1 April 1993

Sir,

I have the honour to transmit the financial statements of the International Atomic Energy Agency for the year ended 31 December 1992 which were submitted to me by the Director General in accordance with Financial Regulation 11.04. I have audited these statements and have expressed my opinion thereon.

Further, in accordance with Financial Regulation 12.04, I have the honour to present my report on the Accounts of the Agency for the year ended 31 December 1992.

(signed) L. Denis Desautels, FCA  
Auditor General of Canada  
External Auditor

Enclosures

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

## AUDIT OPINION

To the General Conference of the  
International Atomic Energy Agency

I have audited the appended financial statements, numbered I.A to V.2, properly identified, of the International Atomic Energy Agency for the year ended 31 December 1992. These financial statements are the responsibility of the Agency's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, conforming with international auditing guidelines, and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the Specialized Agencies and the International Atomic Energy Agency. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion these financial statements are in accord with the books and records of the Agency and present fairly, in all material respects, the financial position of the Agency as at 31 December 1992 and the results of its operations for the year then ended in accordance with the Agency's accounting principles set out in Note 2 to the financial statements.

Further, in my opinion the transactions of the Agency that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the Financial Regulations and Legislative Authority of the Agency.

Additional information and comments on the financial statements and this opinion are included in the observations in my long form report.

(signed) L. Denis Desautels, FCA  
Auditor General of Canada  
External Auditor

Ottawa, Canada  
26 March 1993

**REPORT OF THE EXTERNAL AUDITOR  
ON THE AUDIT OF THE ACCOUNTS OF THE  
INTERNATIONAL ATOMIC ENERGY AGENCY  
FOR THE YEAR ENDED 31 DECEMBER 1992**

**INTRODUCTION**

1. The financial statements of the International Atomic Energy Agency (the Agency) for the year ended 31 December 1992 were submitted by the Director General for audit, in accordance with Financial Regulation 11.04.
2. We have audited the English version of the Agency's financial statements. The audit opinion reproduced on page 6 , as well as this report, were also prepared in English.

**SCOPE OF AUDIT**

3. The scope of the audit took into account the principles set out in the annex to the Financial Regulations of the Agency.
4. The audit was carried out in accordance with generally accepted auditing standards, conforming with internationally recognized auditing guidelines and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the Specialized Agencies and the International Atomic Energy Agency. The audit took place at the Agency's Headquarters in Vienna, and in the field.
5. We have obtained all the information and explanations from the Administration that we required to carry out our audit.
6. In the following sections, we first explain the nature of the audit opinion provided on the financial statements (paragraphs 7 to 10), then discuss the status of matters raised in prior years' reports (paragraphs 11 to 26), next report on the findings and recommendations from our audit work this year (paragraphs 27 to 72), and conclude by commenting on some other matters (paragraphs 73 to 77).

**EXPLANATION OF THE AUDIT OPINION ON THE FINANCIAL STATEMENTS**

7. The audit opinion on the Agency's financial statements is on page 6 . There are three main parts to the opinion: the introductory paragraph, the scope paragraph, and the opinion paragraphs. The introductory paragraph identifies the specific financial statements audited. The notes and schedules form an integral part of the financial statements and are included as part of the audit. No other information is audited. This paragraph also explains the responsibilities of management and the auditor. Management is responsible for preparing the financial statements. The External Auditor evaluates the evidence supporting their financial statements and, based upon this work, expresses an opinion on them. This process adds credibility to management's financial statements.

8. The scope paragraph states that the audit work on the Agency's financial statements has been conducted according to generally accepted auditing standards. These standards are designed to ensure that the audit is conducted with appropriate rigour and professionalism.

9. Generally accepted auditing standards require the External Auditor to obtain reasonable assurance that the financial statements are free of material misstatements. Misstatements are considered material if they are significant enough to change or influence the decisions of a reasonably informed financial statement user. Accordingly, our audit of the Agency's 1992 financial statements was planned to achieve a high level of overall audit assurance by carrying out a variety of procedures. For example, we verified samples of transactions and account balances, performed analyses, confirmed year-end balances with third parties and observed and tested significant internal controls.

10. The opinion paragraphs contain the External Auditor's conclusions about four matters: whether the statements are in accord with the books and records of the Agency; whether they have been prepared in accordance with the Agency's accounting policies; whether the transactions that we audited comply with the financial regulations and legislative authority of the Agency; and whether the statements may be relied on to present fairly the Agency's overall financial position, and results of operations. Our conclusion on these matters is positive, and therefore the audit opinion on the Agency's 1992 financial statements is without reservation.

#### **FOLLOW-UP OF MATTERS RAISED IN PRIOR YEARS' REPORTS**

11. As part of our audit work we regularly follow up on matters raised in prior years' reports. The following are some matters we consider significant enough to bring to the attention of Member States again this year.

12. **The Adoption Of Common Accounting Standards By United Nations Organizations Will Have A Major Impact On The Agency's Accounts.** Our previous reports commented on action taken by the Agency to improve the financial information in its accounts. Many of our suggestions have been implemented in preparing the 1990, 1991 and 1992 financial statements. Others have been deferred pending the development of a set of common accounting standards for the United Nations system.

13. In late 1991, based on the recommendation of the United Nations Panel of External Auditors, the General Assembly requested the Consultative Committee on Administrative Questions to develop these standards. At its 47th session, the General Assembly urged the Secretary General and the executive heads of United Nations organizations to accelerate their efforts in developing these standards and that such standards be taken into account in the preparation of their financial statements for the period ending 31 December 1993.

14. These standards, once adopted, will have a major impact on the way the Agency, as well as other United Nations organizations, accounts for and reports financial information. For instance, the proposed standards would require:

- preparing a statement of changes in financial position;
- changing income and expenditure recognition accounting policies; and
- changing the accounting policies for foreign exchange gains and losses.

15. The implementation of these standards could also necessitate changes in the design of some accounting systems. In our view, it is important that the Agency play an active role in the development of these standards and begin to prepare for their implementation.

**16. An Action Plan For A Comprehensive Review Of The Financial Regulations Has Been Developed.** In our 1990 report we recommended a comprehensive review of all financial regulations. In 1991, to get the review process started, we recommended that the Agency develop an action plan and set a timetable for completing the work and recommending changes to the Board of Governors.

17. The Agency has prepared a proposed action plan and timetable, with a view to discussing it with the Board in the near future. The need for such a review is underlined by further observations on the regulations arising out of our 1992 audit. They are:

- There are no specific financial regulations for technical co-operation activities (paragraph 51); and
- Existing financial regulation requirements for reporting to the Board on investments are not being followed (paragraph 62).

**18. Some Steps Are Being Taken To Improve The Budgeting Process.** Last year, we commented on the need for significant improvement in the way the Agency reports achievements against planned performance to Member States. We also made a number of recommendations for improving the accuracy and readability of the Budget documents. Finally, we asked the Administration, in consultation with Member States, to consider adopting a biennial budget.

19. At its thirty-sixth regular session, the General Conference requested the Director General to ensure that there is harmony and compatibility between the Agency's programme and budget documents, its annual reports and its accounts documents, and to inform the General Conference at its thirty-seventh regular session about the action taken.

20. We are pleased to note that the Agency has taken action in the following areas:

- a task force has considered the issues, and proposed concrete actions in the short, medium and long term;
- as a first step, action is being taken to improve expenditure coding, expand the budgetary performance report, add some additional overview information to the Annual Report, and match its format more closely to the Programme and Budget;
- improvements to the 1995-96 budget documents are being planned.

21. The main change this year will be the production of a separate and expanded Programme and Budgetary Performance Report with detail to match the budget. In our view, having a summary of important expenditure highlights is essential. There is a danger, however, that if too much additional detail is provided it may obscure the big picture. We hope that through the harmonization effort, information for Member States can be made both more consistent and more concise than that contained in existing documents.

22. We were also informed that the question of adopting biennial budgeting will be considered in the context of the review of the financial regulations.

**23. Most Of Our Observations On The Management Of Publications Are Still Under Consideration.** In the 1991 Report we made a number of recommendations to improve the management of publications, and some action is being taken in some of these areas.

24. Our first observation was that reviews ought to be done on a more regular and systematic basis of the use of all Agency publications. We recognize the difficulties of doing this for priced publications that are sold through a multitude of international channels. But for free publications, better information needs to be collected. The Agency has used the number of copies distributed to Member States as an indication of usefulness. In our view this is not an appropriate measure because it does not tell who receives, reads, retains or uses the publications provided.

25. We also recommended that the Agency should have enough financial information on hand to assist in making key decisions such as setting charges, the number of copies to print, the selling price, and comparing costs of alternative means of publishing. An internal review was done, and comparative statistics are being collected from other United Nations organizations and other publishers, prior to making decisions about the organization and management of publications functions in the future.

26. Finally, we pointed out that there were a number of opportunities to increase revenue from the sale of publications. Studies are underway, and some actions have been taken to increase sales, but we still believe there is much potential for improvement. For example, the Agency's Publications Committee could review the cost-effectiveness of distributing 6 copies of every publication free of charge and prepare a Board paper. We have also suggested the Agency give serious consideration to designating all new publications proposed in the budget as priced publications unless the originator justifies their free distribution.

## **FINDINGS AND RECOMMENDATIONS FROM THE 1992 AUDIT**

27. This year we reviewed the administration of technical co-operation activities. We selected technical co-operation for audit because, in the Agency's Statute, one of the main activities listed is the practical application of atomic energy for peaceful purposes, giving due consideration to the developing areas of the world. Next year we plan to examine the administration of another main activity: safeguards.

28. We also continued the practice of examining the Agency's main financial management and control systems as part of the ongoing audit work on the Agency's Accounts. This year we examined cash management, in order to inform Member States about whether the Agency's cash resources are safeguarded, controlled, and managed with due regard to economy and efficiency.

29. In both reviews we have attempted to identify potential improvements in operations. Our observations on these matters are summarized below, as well as some specific observations arising from the audit of the financial statements.

### **Technical Co-operation**

30. The Agency now spends over \$50 million a year on technical co-operation activities, including the operation of the Department of Technical Cooperation (TC). Although the responsibility for TC was clearly foreseen in the Statute, a separate department was not established until 1964 and the program was relatively small until recently. Now, about 1100 projects are in progress in about 80 countries.

31. As the number of projects has doubled in the past 10 years, project management is a crucial element in the success of the program. So we assessed the Agency's practices against generally accepted project management practices and the Agency's own criteria for project selection. We did not assess the technical results of projects. We reviewed relevant documents and files, interviewed officials in the Department of Technical Co-operation and other departments in Vienna. To get a better understanding of TC activities, we also visited 15 projects in 4 Member States (Bangladesh, Philippines, Thailand and Vietnam) and interviewed officials there.

32. The Agency's technical co-operation activities appear to be well regarded by the Member States that receive assistance. On its own, the Department of Technical Co-operation has been making improvements in management, and has shown a positive attitude to further suggestions for change. And much remains to be done. Our overall assessment of the current situation is that the Agency has many dedicated individuals, but that co-ordination among them should be improved, country plans would provide a sharper focus to project selection, and additional operational policies, such as those being developed now, will increase efficiency. Thus our first recommendation is that the Agency should clarify the responsibilities and workloads of those involved in technical co-operation activities - within the TC Department, and in the other departments of the Agency that provide indispensable technical advice. The Department of TC should take the lead in developing better mechanisms for co-ordination, involving other departments as appropriate, and building on the success of the seminar for technical officers last fall.

33. Our remaining observations recommend improvements to the planning, approval, implementation, and evaluation of projects.

34. **Country Programme Plans Would Help Make Assistance More Practical.** We examined how TC helps Member States plan their requests for assistance, taking into account the discussions in the Technical Assistance and Co-operation Committee and the Board about a more practical orientation for technical cooperation activities. We noted that the Agency intends to place more emphasis in the future on aligning its programme with national plans and meeting the needs of end-users such as hospitals, ministries and

industries. So we looked particularly to see if there was adequate contact with the national authorities and end-users.

35. We found that the Agency, while responding mainly to requests, lacks a systematic approach to obtaining and analyzing information about recipient country needs, plans and progress in nuclear technology development. This could cause both inefficient and ineffective allocation of resources. In our view, the Agency should be more proactive in seeking out the needs of Member States, obtaining their views about what works and what doesn't, and suggesting priorities to them.

36. Thus we have made a number of recommendations to the Agency, including the need to prepare plans for each country, to provide a frame of reference against which future requests could be appraised. Wherever possible these plans should take into account national development priorities and UNDP country programmes.

37. **More Specific, Measurable Factors Should Be Developed For Assessing Projects.** Article XI (E) of the Statute lists general factors to consider before approving any project, such as their usefulness, and the inability of the applicant to secure necessary finances and other inputs elsewhere. These and other factors are used by TC staff in their appraisal of project requests. But they are too general and can't easily be measured. Thus, in our view they need to be expanded upon. For example, to help both the Agency and the applicants set priorities, TC could consider questions such as the following: would a project have a better chance of being funded if it is expected to become commercially viable after a period of time, or would a potential commercial project have a lower chance of being approved?

38. In addition, some factors deserve special emphasis in the selection process because of their importance, or because they have a critical impact on the success of projects. These are:

- the commitments and capabilities of recipients, for example the demonstrated will to act on previous Agency recommendations, clear equipment through customs, or complete reports accurately and promptly;
- lessons learned from similar or related projects, such as whether promised benefits have materialized, or equipment has adapted well to particular climatic conditions and has a good record of spare parts availability, repairs and maintenance; and
- the adequacy of radiation protection and safety procedures, in view of the requirement in the Statute that projects meet applicable health and safety standards.

39. We have recommended that the Agency apply more specific and measurable selection and success factors when assessing project proposals, and make these factors widely known to Member States well in advance of requesting applications. The result might well be better focussed projects.

**40. Project Implementation Can Be Improved** The specific TC projects examined during this audit were being implemented and put into operation despite some delays and other minor problems. This success reflects the effort that the Agency has placed on improving implementation recently. But there is still room for improvement.

41. One area for improvement is the development and use of project implementation plans for certain key projects, to ensure proper co-ordination of planned events and inputs. Another way is to provide counterparts with earlier and better information about the specifications of proposed equipment, experts, fellowship institutions and training courses. And, in some cases, we believe that savings and better results could be achieved if counterparts are given more voice in the selection of equipment and experts. We have made recommendations to the Agency in each of these areas.

42. Another matter the Agency has been examining recently is the possibility of reporting other performance measures to the Board besides the "implementation rate" at which money is spent on projects. Focussing on the amount of money spent provides little incentive for staff to strive for savings, as completing projects below budget would give the appearance to the Board of less than 100% implementation. The amount of money spent tells little about how close to completion a project actually is, or whether anything useful has been accomplished. So we have recommended that it should be supplemented by other information, such as examples of projects being completed and put into service below budget.

43. During the audit we also took note of many particular comments made by the representatives of the Member States that we visited, and these included:

- changing some specific items and types of equipment that haven't worked;
- suggesting some ways to improve the visits of experts; and
- simplifying the interim project implementation report form.

44. We have given this information to TC staff and also made a number of detailed suggestions to them which will, if addressed, contribute to the cost effectiveness of the TC programme.

**45. Evaluations Should Be Improved And Their Findings Followed Up.**

TC has an Evaluation Section which operates with well established procedures, and is well placed to appraise realistically the conditions that affect the success or failure of projects. It has carried out a large number of studies, some of which have been useful in improving the program. But a number of factors currently impede the usefulness of evaluations.

46. For example, the Section seldom evaluates the end use of projects, in part because many projects do not have measurable objectives. This is something the Agency will have to improve if it hopes to make projects relevant to end users.

47. To date, about a dozen comparative evaluations have been undertaken, and there is scope to expand work of this type. Perhaps there is a tendency to shy away from the tough evaluation questions such as:

- Could conventional techniques have achieved the same results as nuclear techniques at lower cost?
- What factors might cause some projects to work better in some countries and situations than in others?

48. Addressing these questions could help the Agency select model projects in the future. Without objective analyses of what works and when, there is a danger that the availability of a particular technology will drive the choice of projects.

49. We also noted that some evaluations have identified lessons to be learned from the management of previous projects. In fact, some of the problems encountered in our audit had previously been identified by the Evaluation Section, yet they had not been corrected. This is disappointing.

50. In view of these observations and the positive comments about evaluation made in the Technical Assistance and Co-operation Committee and the Board, we have recommended that the function be strengthened, as much as possible within existing staffing levels, and that a thorough follow-up of all evaluation recommendations be reported annually to Member States.

51. **The Financial Regulations Should Include Specific Coverage Of TC.** The Agency's financial regulations make no mention of technical assistance activities in general or the multi-year Technical Assistance and Cooperation Fund (TACF), which operates in an entirely different fashion from the regular budget. This needs to be rectified. We have previously recommended that the Agency review its financial regulations. Within this overall review, we recommend that the development of appropriate regulations for the operation of TC be given high priority.

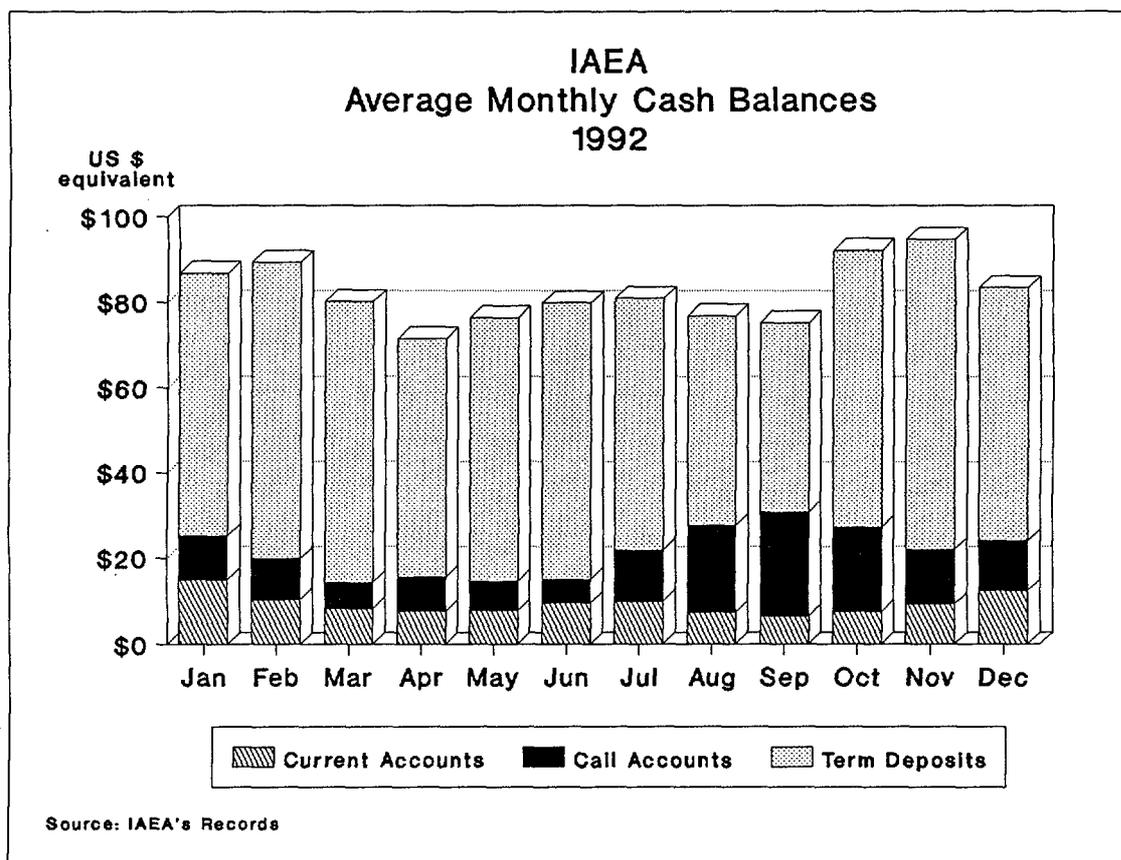
52. **The Agency's Response.** As noted above, TC has already taken a number of steps to improve its management processes, and has informed us that they will take into account our observations and recommendations. The Department is planning to continue to work with countries to prepare national plans for application of nuclear technology. The next policy review seminar will be asked to examine the recommendations in this report that have policy implications, or that will require explicit support of Member States. TC will emphasize the quality of implementation in its reporting of achievements to the Board, to supplement the reporting of "implementation rates" in financial terms. The Department agrees that the TC Evaluation function needs to be strengthened.

## Cash Management

53. Good cash management practices are essential in any organization. They are particularly important in the United Nations environment where delays in both the collection of contributions and in the implementation of projects (primarily in the technical co-operation area) cause imbalances between cash inflows and outflows. This means that there should be satisfactory procedures and internal controls in place for the collection of revenue, cash flow analysis and forecasting, banking and investment arrangements and expenditure of funds. As part of our continuing review of the Agency's main financial management and control systems, we examined these key elements of the Agency's cash management practices.

54. During 1992, \$290 million in cash flowed into, and \$260 million flowed out of, the Agency. Average monthly cash balances, including bank accounts and term deposits, during that period ranged between \$72 and \$95 million (see Exhibit). As of 31 December 1992, these balances represented 50% of the total assets of the Agency.

### EXHIBIT



55. There have been recent initiatives to strengthen the Treasury function - the role of the Investment Committee has been strengthened, investment decisions are being better documented, and discussions are under way to introduce more electronic banking arrangements. The Agency informed us that it is planning to conduct a detailed review of all its cash management processes. We think that this review should be given high priority because, in our view, there is room for significant improvement in the Agency's cash management practices in most of the areas that we examined. During the review the observations contained in the following paragraphs should be taken into consideration.

56. **Improved Cash Forecasting Procedures Are Needed.** In view of the fact that cash flow forecasts are essential to good cash management, we think the Agency should be doing much more in the way of formal cash forecasting or analysis.

57. Summary monthly forecasts of cash inflows and outflows in the Administrative Fund are prepared for the benefit of Member States for their deliberations on the Agency's financial situation. Other than that, no overall formal forecasts and analyses are prepared on a systematic basis. Some periodic informal analyses are prepared, but in our view they are insufficient.

58. If there were better analysis of the trends in revenues, expenditures, available currencies and cash resources on hand, the Division of Budget and Finance would be in a better position to make investment decisions. Improved forecasting procedures would also help the Division in estimating foreign currency expenditure requirements and thus minimize unnecessary costs on currency conversions.

59. **Opportunities Exist To Increase Return On Cash Investments.** The Agency has established an Investment Committee which oversees the investment of its cash resources. Its terms of reference are to "safeguard the capital for which the Agency is responsible.....[but not]..... to maximize profit if this entails an increased risk for the execution of the Agency's Programme". Excess funds are invested based on guidelines approved by the Committee, with the specific terms of the investment determined principally by the expected outflow of funds, and secondarily by the interest rates offered for one to six month term deposits.

60. The investment practices followed now provide for prudent and careful management of cash, but in today's environment, some guidelines may be too restrictive and should be reviewed. For example:

- one guideline requires the Agency to maintain funds equal to 10 days anticipated expenditures in current and call accounts which normally bear a lower rate of interest than deposit accounts. During 1992, the average monthly balances held in these accounts ranged between \$14 and \$32 million which were well in excess of the amounts required. The Agency could be earning additional interest income by minimizing the balances maintained in these accounts;

- another investment guideline requires that no more than \$15 million may be invested in any one bank. This deprives the Agency of the opportunity of earning additional interest income. For example, the assessed contributions of two major donors were invested in 5 and 8 different banks respectively at different interest rates. Additional interest income could have been earned if the Agency were willing to consider larger investments in special situations;
- still another guideline provides that the period of investment of excess funds on hand should not exceed six months. During 1992, total investments in deposit accounts ranged from \$40 million to \$95 million, 80% of which were invested in deposits of three months or less. Some 60% of these deposits were renewed for additional periods beyond three months. Greater flexibility in the selection of investment terms would permit the Agency to take advantage of higher interest rates as well as reduce the administrative burden of processing a large number of renewals.

61. In view of the opportunities described above, we have recommended that the Agency review the appropriateness of its existing investment guidelines.

62. Furthermore, Financial Regulations 9.01 and 9.02 authorize the Director General to invest funds. The Regulations also require him to report to the Board on any investments he makes. This reporting requirement has not been followed in practice. The need for it should be assessed during the comprehensive review of the financial regulations.

63. **Banking Arrangements Need To Be Revised And Formalized** There are many deficiencies in the gathering, processing and analysis of bank information. Some examples of our concern are described in the following paragraphs.

64. The Agency maintains 57 bank accounts in 43 countries, but does not have formal written agreements with any of its banks. About 80% of transactions are handled through four banks. In August 1992, at the request of the Agency, two of the four major banks provided documented information on all potential charges. Little documented information exists for the remaining 55 banks, and the arrangements are not reviewed on a regular basis. As a result, the Agency does not have sufficient information to assess the reasonableness of the arrangements or whether they are cost-effective. For example,

- there are no agreements in place outlining the payroll services provided by the banks and little documentation on the cost of these services. For instance, the two main banks used to process the Agency's payroll are receiving a one day float (and in some cases, up to three days) on funds the Agency transfers to meet payroll requirements which are in excess of \$7 million each month.

- some banks require the Agency to maintain minimum balances on deposit in current accounts in lieu of bank charges, but the Agency has not assessed the cost effectiveness of these arrangements.
- the Agency does not have information readily available for total bank charges for each bank nor does it analyze these costs on a regular basis.

65. In our view, there should be a more thorough and formal review of existing banking arrangements on a regular basis. This process should include a review of the adequacy of written agreements and documentation with the banks, the reasonableness of bank charges, cost effectiveness of alternative arrangements, the use of available financial instruments, the number of other bank accounts needed and the level of funds needed in each account. As well, the Agency needs to be more proactive in negotiating arrangements with the banks. It should also consider competitive bidding for certain services, such as payroll. Practices of other United Nations organizations and entities should be benchmarked to see if further improvements could be made.

66. **There Are A Number of Weaknesses In Internal Controls over Cash Management.** We have also pointed out a number of deficiencies in internal control and recommended that action be taken to correct them. They have to do with weaknesses in the identification and recording of bank charges and foreign currency transfers, incomplete bank reconciliation procedures, and inadequate segregation of duties in the Treasury Unit.

67. **In Summary, There Are Significant Opportunities For Improving Cash Management Practices.** We have recommended that the Administration consider these suggestions in its planned review of cash management because we believe that, taken together, there is ample opportunity for the Agency to improve its management and safeguarding of these resources, as well as increasing its return on assets. For instance, we estimate that better investment of cash balances could result in higher returns of at least half a million dollars annually, without incurring undue risk. Furthermore, we believe additional savings could be achieved by improving cash forecasting procedures; streamlining arrangements with banks and other financial institutions; and benchmarking practices with other organizations.

68. **The Agency's Response.** The Agency will take into consideration all of our observations and recommendations and will address them as part of its detailed review of its cash management practices. The first phase of this review is already under way and is expected to be completed by December 1993.

#### **Deferred Programme Activities**

69. As part of our audit of the Agency's financial statements, we examined the accounting for the Deferred Programme Activities. We found that the Agency had established an effective process to control and account for those activities deferred in 1991 and implemented in 1992. However, this process does have drawbacks and the Board should be aware of them when it is considering future programme activities and spending plans.

**70. In The Short Term, The Ambiguities Surrounding The Legal Interpretation Of The Financial Regulations Should Be Clarified.** The 1988 amendments to regulations creating the concept of deferred programme activities did not envisage a prolonged period of major arrears. Therefore it is not surprising that the application of these regulations, and the further changes made to them in 1992, caused some confusion and uncertainties in the accounting for the 1991 deferred expenditures and the authorities underlying the transactions. A number of issues still remain and it is important that they be clarified as soon as possible. Of particular importance are the following:

- At what point in time should deferred programme activities be implemented?
- Should prior years' outstanding obligations be paid first?
- Should 1991 deferred programme activities carried forward to 1993 be implemented before 1992 deferred programme activities?

**71. In The Long Term, The Deferred Programme Activities Exercise Is Not A Viable Option.** It is a cautious and honest attempt by the Agency to preserve spending authority as a result of significant delays in the collection of assessed contributions. However, if the current financial situation continues for a prolonged period of time, this cost reduction exercise is not a viable option for a number of reasons:

- Under current procedures, the cost reductions apply solely to discretionary spending (e.g. travel, consultants, equipment etc.). There will soon be a time when no further cuts can be made in this area. It would be better to base spending cuts on a thorough analysis of all available options and the Agency's priorities. This should include a review of the best mix of resources to deliver a programme in the most cost-effective manner - for example, whether to reduce or redeploy staff positions versus keeping staff but deferring their field travel.
- Programme implementation is normally planned in a logical sequence from one event to the next and from year to year. Deferral of certain events and activities to an uncertain future period could thus increase the cost or reduce the effectiveness of programme implementation.
- The administration of the Programme is time-consuming and complicated and will become even more so each year as more activities continue to be deferred. It is also a frustrating exercise for both the financial staff and the programme managers, with the result that a disproportionate amount of time is being spent on identifying and accounting for deferred expenditures rather than managing ongoing activities.

- The complexity of the exercise applies equally to the reporting of the activities in the Agency's Accounts and other financial statements with the result that the readers of the documents are getting more information about what was not done last year, rather than about what was done - and the amount of such information will continue to increase.
- In the United Nations system, the regular or administrative budget represents the amount of funds that the governing body deems that the organization needs to administer its activities in a particular time frame. The effect of this current exercise, when combined with the abolition of the delivery principle, over a period of time would cause the Administrative Fund to become a "multi year" fund - which may be counter to the intentions of the General Conference. Accountability and reporting relationships also become less transparent.

72. It is difficult to predict how long the Agency's financial problems will continue and what the best options are under the circumstances. However, it would be in the best interests of the Member States and the Agency to actively begin to consider other options. Whatever course is decided on, the process should allow the Agency, while still being accountable, enough flexibility to manage its resources in a cost effective manner. It should be simple and easily understood by all. The Deferred Programme Activities exercise is none of these.

## **OTHER MATTERS**

73. **Losses, Assets Written Off And Fraud.** We have also reviewed the report of losses and write-off of assets provided us in accordance with Financial Regulation 10.05. All write-offs were made according to the financial regulations. As noted in the Director General's introduction, \$873,600 representing adjustments to prior years' staff costs, previously recorded in suspense accounts, were charged to operations in the current year. Another \$448,900 representing receivables from three least developed countries for assessed programme costs for technical co-operation activities were written off during the year. A further \$48,600 in other receivable write-offs were reported during the year. No cases of fraud or presumptive fraud came to light.

74. **Other Audit Work.** We have also audited, at the request of the Board of Governors, the financial statements for the year ended 31 December 1992 of the following accounts for which the Agency has management responsibility:

Vienna International Centre Commissary  
 Restaurant Seibersdorf  
 Staff Welfare Fund  
 Housing Projects Fund  
 Health Insurance Premium Reserve Fund

75. The statements, together with our audit opinions, have been submitted to the Director General.

#### **ACKNOWLEDGEMENTS**

76. We would like to acknowledge the help of many Agency staff members who have helped our work this year, and, in particular, the staff of the Division of Budget and Finance and the Department of Technical Co-operation.

77. Again this year our work has been greatly assisted by the Office of Internal Audit. We have taken into account the coverage and findings of its audits in planning our own work. In addition, Internal Audit staff worked with us on several audit projects again this year, including the technical co-operation and cash management projects.

(signed) L. Denis Desautels, FCA  
(Auditor General of Canada)  
External Auditor

Ottawa, Canada  
26 March 1993



## **P A R T   I I**

### **STATEMENTS**

#### **TEXT OF A LETTER DATED 30 MARCH 1993 FROM THE DIRECTOR GENERAL TO THE EXTERNAL AUDITOR**

Sir,

Pursuant to financial regulation 11.04, I have the honour to submit the accounts of the International Atomic Energy Agency for the year ended 31 December 1992, which I hereby approve. The financial statements have been prepared and signed by the Director, Division of Budget and Finance.

Accept, Sir, the assurances of my highest consideration.

(signed) HANS BLIX  
Director General

**ADMINISTRATIVE FUND  
REGULAR BUDGET 1992**

**APPROPRIATIONS, EXPENDITURES, DEFERRED PROGRAMME ACTIVITIES AND UNUSED BALANCES  
OF APPROPRIATIONS, BY SECTIONS OF THE BUDGET FOR THE YEAR ENDED 31 DECEMBER 1992**

Appropriation section	a/ Appropriations	Expenditures			Deferred programme activities 1992	Unused balances of appropriations
		Disbursements	Unliquidated obligations	Total		
1. Technical assistance and co-operation	11 486 000	9 886 230	66 126	9 952 356	836 500	697 144
2. Nuclear energy and safety	32 589 000	26 924 369	848 942	27 773 311	3 127 000	1 688 689
3. Research and isotopes	29 603 000	23 516 676	2 008 813	25 525 489	2 316 100	1 761 411
4. Safeguards	68 243 000	56 067 413	3 297 826	59 365 239	7 199 400	1 678 361
5. Policy-making organs	7 716 000	6 505 925	111 622	6 617 547	418 600	679 853
6. Executive management and administration	21 684 000	18 169 075	454 032	18 623 107	867 500	2 193 393
7. General services	22 517 000	16 036 986	3 461 951	19 498 937	1 246 100	1 771 963
8. Unallocated services	7 358 000	6 416 718	149 707	6 566 425	218 400	573 175
<b>Total Agency programmes</b>	<b>201 196 000</b>	<b>163 523 392</b>	<b>10 399 019</b>	<b>173 922 411</b>	<b>16 229 600</b>	<b>11 043 989</b>
9. Reimbursable work for others (Shared support services)	5 021 000	4 108 950	627 997	4 736 947	—	284 053
<b>GRAND TOTAL</b>	<b>206 217 000</b>	<b>167 632 342</b>	<b>11 027 016</b>	<b>178 659 358</b>	<b>16 229 600</b>	<b>11 328 042</b>

a/ GC(XXXV)/RES/556, para 1

(signed) ANDRE R. GUE  
Director, Division of Budget and Finance

**ADMINISTRATIVE FUND  
DEFERRED PROGRAMME BUDGET 1991**

**APPROPRIATIONS, EXPENDITURES, BALANCES CARRIED FORWARD AND UNUSED BALANCES BY SECTIONS OF THE BUDGET  
FOR THE YEAR ENDED 31 DECEMBER 1992**

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Appropriation section	a/ Appropriations	Expenditures			Balances carried forward for implementation in 1993	Unused balances of appropriations
		Disbursements	Unliquidated obligations	Total		
1. Technical assistance and co-operation	108 570	16 886	41 973	58 859	49 168	543
2. Nuclear energy and safety	1 269 240	173 242	226 280	399 522	279 073	590 645
3. Research and isotopes	1 142 640	570 862	380 130	950 992	122 950	68 698
4. Operational facilities	152 340	5 738	145 222	150 960	-	1 380
5. Safeguards	2 740 870	134 136	2 458 966	2 593 102	5 761	142 007
6. Policy-making organs	32 580	11 143	6 841	17 984	10 917	3 679
7. Executive management and administration	504 870	18 856	101 952	120 808	139 458	244 604
8. General services	496 660	121 638	236 582	358 220	426	138 014
<b>Total Agency programmes</b>	<b>6 447 770</b>	<b>1 052 501</b>	<b>3 597 946</b>	<b>4 650 447</b>	<b>607 753</b>	<b>1 189 570</b>
Special appropriation for the acquisition of: Computer mainframe equipment	1 349 166	747 552	601 012	1 348 564	-	602
<b>GRAND TOTAL</b>	<b>7 796 936</b>	<b>1 800 053</b>	<b>4 198 958</b>	<b>5 999 011</b>	<b>607 753</b>	<b>1 190 172</b>

a/ GC(XXXVI)/1005, Part III, Statement I.A

(signed) ANDRE R. GUE  
Director, Division of Budget and Finance

## ADMINISTRATIVE FUND

ESTIMATED AND ACTUAL RESOURCES FOR THE YEAR ENDED 31 DECEMBER 1992

	Budget estimates	Actual resources			Surplus (deficit) of actual resources over budget estimates
		Receipts	Outstanding	Total	
Assessed contributions from Member States	197 514 132	167 363 489	30 150 643	197 514 132	—
Foreign Currency revaluation	141 868	—	—	—	(141 868)
<b>Total assessments and special appropriation</b>	<b>197 656 000</b>	<b>167 363 489</b>	<b>30 150 643</b>	<b>197 514 132</b>	<b>(141 868)</b>
<b>Miscellaneous income</b>					
<b>(a) Work for others (Appropriation 9)</b>					
Data processing services	796 000	577 355	88 400	665 755	(130 245)
Printing services	1 736 000	1 415 259	396 273	1 811 532	75 532
Medical services	883 000	648 675	94 862	743 537	(139 463)
Library services	1 306 000	979 701	154 470	1 134 171	(171 829)
Radiation protection services	283 000	236 057	—	236 057	(46 943)
Translation services	17 000	145 895	—	145 895	128 895
<b>Sub-total</b>	<b>5 021 000</b>	<b>4 002 942</b>	<b>734 005</b>	<b>4 736 947</b>	<b>(284 053)</b>
<b>(b) Attributable to specific programmes</b>					
Publications of the Agency — INIS	568 000	527 531	—	527 531	(40 469)
Publications of the Agency — Other	907 000	926 201	—	926 201	19 201
Laboratory Income	205 000	186 453	—	186 453	(18 547)
INIS/AGRIS Direct Access income	132 000	47 251	—	47 251	(84 749)
Amounts recoverable from safeguards services	280 000	503 370	—	503 370	223 370
Programme support income	594 000	165 965	—	165 965	(428 035)
Other service income	10 000	800	—	800	(9 200)
<b>Sub-total</b>	<b>2 696 000</b>	<b>2 357 571</b>	<b>—</b>	<b>2 357 571</b>	<b>(338 429)</b>
<b>(c) Not attributable to specific programmes</b>					
Investment and interest income	650 000	4 495 247	—	4 495 247	3 845 247
Gain (Loss) on exchange of currencies	—	(951 210)	—	(951 210)	(951 210)
Other	194 000	(199 697)	—	(199 697)	(393 697)
<b>Sub-total</b>	<b>844 000</b>	<b>3 344 340</b>	<b>—</b>	<b>3 344 340</b>	<b>2 500 340</b>
<b>Sub-total (b) and (c)</b>	<b>3 540 000</b>	<b>5 701 911</b>	<b>—</b>	<b>5 701 911</b>	<b>2 161 911</b>
<b>Sub-total (a), (b) and (c)</b>	<b>8 561 000</b>	<b>9 704 853</b>	<b>734 005</b>	<b>10 438 858</b>	<b>1 877 858</b>
<b>TOTAL ASSESSMENTS, SPECIAL APPROPRIATION AND MISCELLANEOUS INCOME</b>	<b>206 217 000</b>	<b>177 068 342</b>	<b>30 884 648</b>	<b>207 952 990</b>	<b>1 735 990</b>

a/ GC(XXXV)/RES/556

(signed) ANDRE R. GUE  
 Director, Division of Budget and Finance

## ADMINISTRATIVE FUND

STATEMENT OF BUDGETARY AND CASH SURPLUS (DEFICIT)  
AS AT 31 DECEMBER 1992

	<u>1992</u>	<u>1991</u>
<u>Current year</u>		
Receipts (Statement I.B)	177 068 342	168 240 121
Disbursements (Statement I.A.1)	<u>(167 632 342)</u>	<u>(169 340 705)</u>
Excess (shortfall) of receipts over disbursements	9 436 000	(1 100 584)
Unliquidated obligations (Statement I.A.1)	(11 027 016)	(12 430 272)
Deferred programme activities 1992 (Statement I.A.1)	<u>(16 229 600)</u>	<u>(7 796 936)</u>
Provisional surplus (deficit)	(17 820 616)	(21 327 792)
Contributions receivable (Schedule B.1)	30 150 643	27 171 079
Miscellaneous income receivable (Statement I.B)	<u>734 005</u>	<u>878 893</u>
Budgetary surplus (Statement I.D)	<u>13 064 032</u>	<u>6 722 180</u>
<u>Disposition of prior year's provisional surplus (deficit)</u>		
Prior year provisional deficit	(21 327 792)	(7 958 207)
Receipt of:		
Contributions all prior years	13 144 813	14 126 882
Miscellaneous income	888 757	1 146 360
Savings on:		
Liquidation of prior years' obligations	1 343 566	1 564 978
Unused balances of appropriations (Statement I.A.2)	<u>1 190 172</u>	<u>—</u>
Prior year cash surplus (deficit) [Note 2 (j)]	(4 760 484)	8 880 013
Advance from the Working Capital Fund (Statement I.E)	<u>4 760 484</u>	<u>—</u>
Total	<u>—</u>	<u>8 880 013</u>

(signed) ANDRE R. GUE  
Director, Division of Budget and Finance

## ADMINISTRATIVE FUND

ASSETS, LIABILITIES AND SURPLUS AS AT 31 DECEMBER 1992

ASSETS	ASSETS		LIABILITIES AND SURPLUS	
	1992	1991	1992	1991
CASH			UNLIQUIDATED OBLIGATIONS	
Current accounts and deposit accounts at banks (Schedule A.3)	22 763 152	24 470 031	Current year (Statements I.A.1 and I.A.2)	15 225 974
Cash in hand and travellers' cheques	209 602	232 532	Prior years	241 350
	<u>22 972 754</u>	<u>24 702 563</u>		<u>15 467 324</u>
			ADVANCE FROM THE WORKING CAPITAL FUND (Statement I.E)	4 760 484
CONTRIBUTIONS RECEIVABLE FROM MEMBER STATES			CONTRIBUTIONS RECEIVED IN ADVANCE FROM MEMBER STATES	8 675 518
1959-1986 Budgets	798 191	798 191	ACCOUNTS PAYABLE AND OTHER CREDIT BALANCES	
1987 Budget	201 213	206 662	Member States	507 922
1988 Budget	248 849	260 238	United Nations, specialized agencies and other international organizations	95 393
1989 Budget	375 649	913 387	Staff accounts	1 546 958
1990 Budget	840 367	3 520 787	Other accounts	531 272
1991 Budget	17 544 795	27 171 079	Suppliers and contractors	16 505
	<u>20 009 064</u>	<u>32 870 343</u>	Provision for uncollected miscellaneous income	994 261
				<u>3 692 311</u>
1992 Budget	30 150 643	-	PROVISION FOR REVALUATION OF CASH	-
	<u>50 159 707</u>	<u>32 870 343</u>	TOTAL LIABILITIES	32 595 637
ACCOUNTS RECEIVABLE			SURPLUS	
Member States	1 644 207	2 740 476	Appropriated:	
United Nations, specialized agencies and other international organizations	1 110 452	987 935	Future programmes	1 809 860
Staff accounts	1 478 043	1 039 681	Deferred programme activities	
Suppliers and contractors	1 105 428	689 190	Regular Programme 1992 (Statement I.A.1)	16 229 600
Publications sales	646 147	720 894	Regular Programme 1991 (Statement I.A.2)	607 753
Safeguards services	275 701	279 343	Special appropriation - computer services	-
Other accounts	273 995	315 949		<u>18 647 213</u>
INIS/AGRIS services	38 428	40 581	Current year's budgetary surplus (Statement I.C)	13 064 032
Laboratory services	32 885	54 423	Reserve for prior years' uncollected contributions	20 009 064
Other services	1 100	1 900	Prior years' cash surplus (deficit) (Statement I.C and Schedule C.2)	(4 577 099)
	<u>6 606 386</u>	<u>6 870 372</u>		<u>47 143 210</u>
TOTAL ASSETS	<u>79 738 847</u>	<u>64 443 278</u>	TOTAL LIABILITIES AND SURPLUS	<u>79 738 847</u>
				<u>64 443 278</u>

(signed) ANDRE R. GUE  
Director, Division of Budget and Finance

## WORKING CAPITAL FUND

1. Status of advances in the year ended 31 December 1992

	<u>1992</u>	<u>1991</u>
Advances made to the Administrative Fund	6 760 484	—
Reimbursements from the Administrative Fund	<u>2 000 000</u>	<u>—</u>
	<u>4 760 484</u>	<u>—</u>

2. Assets and liabilities as at 31 December 1992

	<u>1992</u>	<u>1991</u>
<b>ASSETS</b>		
Cash in banks (Schedule A.3)	6 413 273	9 114 000
Advances due from the Administrative Fund (Statement I.D)	4 760 484	—
Advances receivable	<u>27 200</u>	<u>11 000</u>
	<u>11 200 957</u>	<u>9 125 000</u>
<b>LIABILITIES</b>		
Advances received for increase of principal for 1993	1 200 957	1 125 000
Principal of the Fund for 1992 as fixed by the General Conference at its thirty-fifth regular session	<u>10 000 000</u>	<u>8 000 000</u>
	<u>11 200 957</u>	<u>9 125 000</u>

(signed) ANDRE R. GUE  
Director, Division of Budget and Finance

**GENERAL FUND**  
**TECHNICAL ASSISTANCE AND CO-OPERATION FUND**

**RESOURCES, EXPENDITURES AND UNUSED RESOURCES IN THE YEAR ENDED 31 DECEMBER 1992**

Allocations	Resources <sup>a/</sup>	Expenditures			Unused resources
		Disbursements	Unliquidated obligations	Total	
Africa	17 282 031	8 869 010	3 581 128	12 450 138	4 831 893
Asia and the Pacific	15 818 692	8 964 939	2 569 572	11 534 511	4 284 181
Latin America	14 257 990	9 443 190	2 340 684	11 783 874	2 474 116
Middle East and Europe	13 481 621	7 127 796	1 902 112	9 029 908	4 451 713
Interregional	4 403 200	3 043 401	748 614	3 792 015	611 185
Global	760 743	575 832	13 303	589 135	171 608
Reserve	1 094 518	589 268	63 094	652 362	442 156
Undistributed	578 831	—	—	—	578 831
UNDP Programme Support	25 840	20 841	—	20 841	4 999
Undistributed Inter-Office Vouchers (UNDP)	(1 500 000)	(1 500 000)	—	(1 500 000)	—
<b>TOTAL</b>	<b>66 203 466</b>	<b>37 134 277</b>	<b>11 218 507</b>	<b>48 352 784</b>	<b>17 850 682</b>

a/ See Statement II.C

(signed) ANDRE R. GUE  
Director, Division of Budget and Finance

**GENERAL FUND**  
**TECHNICAL ASSISTANCE AND CO-OPERATION FUND**

**ESTIMATED AND ACTUAL RESOURCES IN THE YEAR ENDED 31 DECEMBER 1992**

	Current year	1991	1990	1989	1988		Total
<b>I. Estimates</b>							
Targets	52 500 000	49 000 000	45 500 000	42 000 000	38 000 000		227 000 000
Estimated other income	1 000 000	1 000 000	1 000 000	1 000 000	1 000 000		5 000 000
	a/						
Total allocations	53 500 000	50 000 000	46 500 000	43 000 000	39 000 000		232 000 000
<b>II. Actuals</b>							
<b>1. Voluntary contributions</b>							
received for 1992	36 230 629	-	-	-	-		36 230 629
1991	616 978	36 703 915	-	-	-		37 320 893
1990	55 900	1 215 116	36 855 225	-	-		38 126 241
1989	5 000	203 422	1 514 314	33 810 873	-		35 533 609
1988	-	116 000	347 290	374 130	31 833 899		32 671 319
for prior years	18 802	617 157	6 438	18 724	500 359		1 161 480
Total	36 927 309	38 855 610	38 723 267	34 203 727	32 334 258		181 044 171
2. Assessed programme costs received	1 793 239	1 500 657	1 651 199	1 204 548	1 695 872		7 845 515
3. Other income and exchange adjustments	(5 082 845)	(1 062 192)	(5 840 948)	429 620	71 710		(11 484 655)
Total received	33 637 703	39 294 075	34 533 518	35 837 895	34 101 840		177 405 031
<b>4. Resources outstanding</b>							
Voluntary contributions pledged and unpaid	1 384 513	496 100	377 351	199 126	36 126		2 493 216
Prior to 1988	-	-	-	-	-	33 492	33 492
Sub-total	1 384 513	496 100	377 351	199 126	36 126	33 492	2 526 708 b/
Assessed programme costs	1 238 802	1 073 343	634 911	439 335	502 534		3 888 925
Prior to 1988	-	-	-	-	-	1 433 298	1 433 298
Sub-total	1 238 802	1 073 343	634 911	439 335	502 534	1 433 298	5 322 223 c/
Total outstanding	2 623 315	1 569 443	1 012 262	638 461	538 660	1 466 790	7 848 931
Total actual resources	36 261 018	40 863 518	35 545 780	36 476 356	34 640 500	1 466 790	185 253 962
Difference between actuals and estimates	(17 238 982)	(9 136 482)	(10 954 220)	(6 523 644)	(4 359 500)	1 466 790	(46 746 038)

a/ GC(XXV)/RES/557

b/ Schedule B.2

c/ Schedule D.1

(signed) ANDRE R. GUE  
 Director, Division of Budget and Finance

## STATEMENT II.C

**GENERAL FUND**  
**TECHNICAL ASSISTANCE AND CO-OPERATION FUND**

**INCOME AND EXPENDITURE IN THE YEAR ENDED 31 DECEMBER 1992**

	<u>1992</u>	<u>1991</u>
Balance as at 1 January 1992		
Unused balance	13 986 490	14 063 694
Unliquidated obligations	<u>18 805 978</u>	<u>17 147 096</u>
Total	<u>32 792 468</u>	<u>31 210 790</u>
Income		
Voluntary contributions:		
Pledged for the current year (Schedule B.2)	37 615 142	38 423 983
Pledged and adjusted in current year relating to prior years' programme (Schedule E.1)	(914 538)	19 885
Assessed programme costs	1 793 239	1 500 657
Miscellaneous income:		
Interest	2 094 485	879 427
UNDP Programme Support 1991 (partial)	-	32 936
Transfer of currencies pursuant to GOV/2491/Rev.1/Mod.1	-	673 467
Other	650	17 124
Adjustments to prior years' programmes	(14 276)	(33 344)
Exchange adjustments – losses (realized)	(645 177)	
– losses (unrealized)	<u>(6 518 527)</u>	<u>(2 631 802)</u>
Total income	<u>33 410 998</u>	<u>38 882 333</u>
Total funds available	<u>66 203 466</u>	<u>70 093 123</u>
Expenditure (Statement II.A)		
Disbursements	37 134 277	37 300 655
Unliquidated obligations	<u>11 218 507</u>	<u>18 805 978</u>
Total expenditure	<u>48 352 784</u>	<u>56 106 633</u>
Unused balance at year end	<u>17 850 682</u>	<u>13 986 490</u>

(signed) ANDRE R. GUE  
 Director, Division of Budget and Finance

**GENERAL FUND**  
**TECHNICAL ASSISTANCE AND CO-OPERATION FUND**

**ASSETS, LIABILITIES AND FUND BALANCE AS AT 31 DECEMBER 1992**

	<u>1992</u>	<u>1991</u>		<u>1992</u>	<u>1991</u>
Cash in hand	2 177	1 896	Reserve for unliquidated obligations	11 218 507	18 805 978
Cash at banks (Schedule A.3)	26 830 760	31 291 783	Contributions received in advance	1 476 398	1 217 713
Voluntary contributions receivable (Schedule B.2)	2 526 708	2 753 413	Reserve for uncollected assessed programme costs	5 322 223	5 470 200
Assessed programme costs receivable (Schedule D.1)	5 322 223	5 470 200	Accounts payable and other credit balances		
Accounts receivable and other debit balances			- Staff accounts	81 681	68 479
- Staff accounts	176 889	325 137	- United Nations, specialized agencies and other international organizations	107 022	1 713 355
- United Nations, specialized agencies and other international organizations	62 172	45 521	- Member States	0	44 554
- Member States	73 322	103 760	Fund balance	17 850 682	13 986 490
- Suppliers and contractors	2 324	0			
- Funds with agents	1 032 689	1 315 059			
- Others	27 249	0			
<b>TOTAL ASSETS</b>	<u><u>36 056 513</u></u>	<u><u>41 306 769</u></u>	<b>TOTAL LIABILITIES</b>	<u><u>36 056 513</u></u>	<u><u>41 306 769</u></u>

(signed) ANDRE R. GUE  
Director, Division of Budget and Finance

**OPERATING FUND I - OPERATIONAL FACILITIES**  
**ACTIVITIES PARTIALLY FINANCED FROM THE ADMINISTRATIVE FUND**  
**RESOURCES, EXPENDITURES AND UNUSED (OVER-EXPENDED) BALANCES IN THE YEAR ENDED 31 DECEMBER 1992**

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	Resources a/				Expenditures a/			
	Unused (over-expended) balances as at 1 January	Unliquidated obligations brought forward	Receipts	Total	Disbursements	Unliquidated obligations at year end	Total	Unused balances
International Centre for Theoretical Physics, Trieste, Italy	(8 969 009)	2 104 551	31 133 713	24 269 255	24 065 178	201 772	24 266 950	2 305
IAEA Marine Environment Laboratory, Monaco	411 034	162 429	3 635 637	4 209 100	3 904 798	242 671	4 147 469	61 631
<b>TOTAL</b>	<b>(8 557 975)</b>	<b>2 266 980</b>	<b>34 769 350</b>	<b>28 478 355</b>	<b>27 969 976</b>	<b>444 443</b>	<b>28 414 419</b>	<b>63 936</b>

a/ Statement III.C

(signed) ANDRE R. GUE  
 Director, Division of Budget and Finance

**OPERATING FUND I - OPERATIONAL FACILITIES**  
**ACTIVITIES PARTIALLY FINANCED FROM THE ADMINISTRATIVE FUND**

**ESTIMATED AND ACTUAL RESOURCES FOR THE YEAR ENDED 31 DECEMBER 1992**

	Original estimates	a/ Receipts	Difference
<b>A. <u>International Centre for Theoretical Physics</u></b>			
Brazil	-	16 000	16 000
Iran, Islamic Republic of	-	7 803	7 803
Italy	15 945 000	19 010 910	3 065 910
Japan	39 000	39 120	120
Kuwait	-	26 716	26 716
Norway	-	15 337	15 337
Qatar	-	1 349	1 349
Spain	-	15 000	15 000
Sweden	-	568 599	568 599
Switzerland	-	10 418	10 418
United Kingdom of Great Britain and Northern Ireland	-	33 972	33 972
United Nations Educational, Scientific and Cultural Organization (UNESCO)	288 000	347 357	59 357
United Nations Industrial Development Organization (UNIDO)	625 000	110 000	(515 000)
Commission of the European Communities (CEC)	-	97 190	97 190
Other contributions	-	111 665	111 665
Administrative Fund (IAEA)	1 482 000	1 268 381	(213 619)
<b>Sub-total</b>	<b>18 379 000</b>	<b>21 679 817</b>	<b>3 300 817</b>
<b>B. <u>IAEA Marine Environment Laboratory</u></b>			
Canada	-	1 509	1 509
Germany	-	76 567	76 567
Principality of Monaco	133 000	131 663	(1 337)
Food and Agriculture Organization of the United Nations (FAO)	20 000	44 000	24 000
Regional Organization for the Protection of the Marine Environment (ROPME)	45 000	25 000	(20 000)
United Nations Environment Programme (UNEP)	818 000	623 835	(194 165)
Fondation Cousteau	-	120 000	120 000
United Nations Educational, Scientific and Cultural Organization (UNESCO)	100 000	39 000	(61 000)
Commission of the European Communities (CEC)	130 000	176 059	46 059
Administrative Fund (IAEA)	2 381 000	2 129 801	(251 199)
<b>Sub-total</b>	<b>3 627 000</b>	<b>3 367 434</b>	<b>(259 566)</b>
<b>TOTAL</b>	<b>22 006 000</b>	<b>25 047 251</b>	<b>3 041 251</b>

a/ GC(XXXV)/955, Tables 1 and 4 and GC(XXXV)/RES/556, para 1.

(signed) ANDRE R. GUE  
 Director, Division of Budget and Finance

## STATEMENT III.C

**OPERATING FUND I – OPERATIONAL FACILITIES  
ACTIVITIES PARTIALLY FINANCED FROM THE ADMINISTRATIVE FUND**

**INCOME AND EXPENDITURE IN THE YEAR ENDED 31 DECEMBER 1992**

	<u>1992</u>	<u>1991</u>
1. <u>International Centre for Theoretical Physics</u>		
Unused (over–expended) balance as at 1 January	(8 969 009)	53 341
Unliquidated obligations brought forward	2 104 551	55 333
Income from current year contributions (Statement III.B)	21 679 817	10 317 138
Income from prior years' contributions	9 528 373	227 825
Income from housing facilities	2 396 522	1 801 796
Other income and exchange adjustments (net)	<u>(2 470 999)</u>	<u>980 596</u>
Total funds available	<u>24 269 255</u>	<u>13 436 029</u>
Disbursements during the year	24 065 178	20 300 487
Unliquidated obligations at year end	<u>201 772</u>	<u>2 104 551</u>
	<u>24 266 950</u>	<u>22 405 038</u>
Unused (over–expended) balance at year end	<u>2 305</u>	<u>(8 969 009)</u>
2. <u>IAEA Marine Environment Laboratory</u>		
Unused balance as at 1 January	411 034	216 892
Unliquidated obligations brought forward	162 429	126 379
Income from current year contributions (Statement III.B)	3 367 434	3 279 021
Income from prior years' contributions	<u>268 203</u>	<u>28 604</u>
Total funds available	<u>4 209 100</u>	<u>3 650 896</u>
Disbursements during the year	3 904 798	3 077 433
Unliquidated obligations at year end	<u>242 671</u>	<u>162 429</u>
	<u>4 147 469</u>	<u>3 239 862</u>
Unused balance at year end	<u>61 631</u>	<u>411 034</u>

(signed) ANDRE R. GUE  
Director, Division of Budget and Finance

**OPERATING FUND I - OPERATIONAL FACILITIES**  
**ACTIVITIES PARTIALLY FINANCED FROM THE ADMINISTRATIVE FUND**

**ASSETS, LIABILITIES AND FUND BALANCE (DEFICIT) AS AT 31 DECEMBER 1992**

1. International Centre for Theoretical Physics

	ASSETS		LIABILITIES		
	1992	1991		1992	1991
Cash in hand	555 325	431 135	Reserve for unliquidated obligations	201 772	2 104 551
Cash at banks (Schedule A.3)	4 767 479	855 295	Contributions received in advance	355 700	-
Contributions receivable	588 772	9 303 202	Reserve for uncollected income	588 772	9 303 202
Accounts receivable and sundry debit balances	251 978	240 572	Advance from UNIDO on behalf of the Government of Italy	4 593 722	7 793 722
			Accounts payable, sundry credit balances and other reserves	421 283	597 738
			Fund balance (deficit)	2 305	(8 969 009)
<b>TOTAL ASSETS</b>	<b>6 163 554</b>	<b>10 830 204</b>	<b>TOTAL LIABILITIES</b>	<b>6 163 554</b>	<b>10 830 204</b>

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2. IAEA Marine Environment Laboratory

	ASSETS		LIABILITIES		
	1992	1991		1992	1991
Cash in hand	150 000	28 399	Reserve for unliquidated obligations	242 671	162 429
Cash at banks (Schedule A.3)	129 139	583 236	Contributions received in advance	-	65 000
Contributions receivable	246 088	269 078	Reserve for uncollected income	246 088	269 078
Accounts receivable and sundry debit balances	25 163	26 828	Fund balance	61 631	411 034
<b>TOTAL ASSETS</b>	<b>550 390</b>	<b>907 541</b>	<b>TOTAL LIABILITIES</b>	<b>550 390</b>	<b>907 541</b>

(signed) ANDRE R. GUE  
 Director, Division of Budget and Finance

## GENERAL FUND

VOLUNTARY CONTRIBUTIONS FROM MEMBER STATES, UNITED NATIONS AND OTHER  
INTERNATIONAL ORGANIZATIONS IN SUPPORT OF EXTRABUDGETARY ACTIVITIES

RESOURCES, EXPENDITURES AND UNUSED (OVER-EXPENDED) BALANCES IN THE YEAR ENDED 31 DECEMBER 1992

	Resources				Expenditures			Unused balances
	Unused (over-expended) balances as at 1 January	Unliquidated obligations brought forward	Receipts	Total	Disbursements	Unliquidated obligations at year end	Total	
Technical assistance and co-operation:								
for Projects	6 585 950 a/	2 976 212 a/	1 971 044	11 533 206	5 724 577	1 702 845	7 427 422	4 105 784
for Administration	91 437	63 158	316 134	470 729	319 069	-	319 069	151 660
Nuclear fuel cycle	2 397	-	355 000	357 397	278 497	14 263	292 760	64 637
Nuclear power	46 302	598	359 714	406 614	191 572	2 693	194 265	212 349
Nuclear safety	348 524	6 005	2 724 967	3 079 496	1 253 478	82 594	1 336 072	1 743 424
Scientific and technical information	(211 609)	48	1 224 414	1 012 853	984 824	1 523	986 347	26 506
Life sciences	53 056	42 160	153 384	248 600	47 146	42 160	89 306	159 294
Physical and chemical sciences	62 604 a/	5 090 a/	(28 758)	38 936	18 950	-	18 950	19 986
Food and agriculture	(268 576)	803 820	4 154 079	4 689 323	3 328 481	457 108	3 785 589	903 734
Safeguards	1 144 064	619 613	6 377 731	8 141 408	5 044 976	1 050 576	6 095 552	2 045 856
Administration	560 469	29 120	807 247	1 396 836	1 038 378	20 901	1 059 279	337 557
Regional Co-operative Agreements (RCA)	919 001	310 291	558 900	1 788 192	729 608	227 920	957 528	830 664
Seibersdorf Training Facilities	68 191	6 505	-	74 696	29 334	1 542	30 876	43 820
United Nations Security Council Resolution 687 on Iraq	204 305	1 069 310	1 627 000	2 900 615	2 472 986	41 191	2 514 177	386 438
<b>TOTAL</b>	<b>9 606 115</b>	<b>5 931 930</b>	<b>20 600 856</b>	<b>36 138 901</b>	<b>21 461 876</b>	<b>3 645 316</b>	<b>25 107 192</b>	<b>11 031 709</b>

a/ Excludes Trust Funds which are now presented in Statements V.

(signed) ANDRE R. GUE  
Director, Division of Budget and Finance

## GENERAL FUND

VOLUNTARY CONTRIBUTIONS FROM MEMBER STATES, UNITED NATIONS AND OTHER  
INTERNATIONAL ORGANIZATIONS IN SUPPORT OF EXTRABUDGETARY ACTIVITIES

ESTIMATED AND ACTUAL RESOURCES FOR THE YEAR ENDED 31 DECEMBER 1992

Donors	Estimates a/	Receipts	Difference
<b>Technical Assistance and Co-operation</b>			
<b>a. For the TC Programme</b>			
Asian Development Bank (ADB) (RCA)	-	80 000	80 000
Australia (RCA)	200 000	-	(200 000)
Belgium	60 000	-	(60 000)
Canada	-	(1 509)	(1 509)
Chile	10 000	10 000	-
Colombia	10 000	-	(10 000)
Commission of the European Communities (CEC)	74 000	74 551	551
France	500 000	613 950	113 950
Germany	1 000 000	31 910	(968 090)
Italy	-	288	288
Japan (RCA)	312 000	337 000	25 000
Korea, Republic of	-	32 065	32 065
Norway	-	(505)	(505)
Russian Federation	-	(1 880)	(1 880)
Saudi Arabia	-	(4 229)	(4 229)
Spain	-	33 000	33 000
Sweden	300 000	40 000	(260 000)
United Nations Development Programme (UNDP)			
- Executing Agency	2 700 000	(1 046 396)	(3 746 396)
- Associated/Co-operating Agency	-	80 965	80 965
United Nations Financing System for Science and Technology for Development (UNFSTD)	-	(11 672)	(11 672)
United Kingdom of Great Britain and Northern Ireland	900 000	-	(900 000)
United States of America	1 300 000	1 305 000	5 000
Sub-total	7 366 000	1 572 538	(5 793 462)
<b>b. For TC Administration</b>			
Germany	112 000	115 000	3 000
Japan (RCA)	-	10 000	10 000
Korea, Republic of	-	9 835	9 835
United Kingdom of Great Britain and Northern Ireland	-	20 399	20 399
United States of America	-	160 700	160 700
Sub-total	112 000	315 934	203 934
<b>Nuclear Fuel Cycle</b>			
Germany	95 000	-	(95 000)
Japan	95 000	140 000	45 000
Spain	-	110 000	110 000
Sweden	95 000	105 000	10 000
Sub-total	285 000	355 000	70 000
<b>Nuclear Power</b>			
Netherlands	124 000	98 946	(25 054)
Spain	-	103 000	103 000
Sub-total	124 000	201 946	77 946
<b>Nuclear Safety</b>			
Canada	50 000	96 000	46 000
Germany	-	(1 446)	(1 446)
Finland	100 000	95 500	(4 500)
Japan (RCA)	75 000	50 000	(25 000)
Norway	-	30 000	30 000
Sweden	-	400	400
United Kingdom of Great Britain and Northern Ireland	-	90 000	90 000
United States of America	100 000	307 400	207 400
Sub-total	325 000	667 854	342 854
<b>Scientific and Technical Information</b>			
Food and Agriculture Organization of the United Nations (FAO)	-	965 741	965 741
<b>Life Sciences</b>			
Germany	-	(14 911)	(14 911)
Japan (RCA)	111 000	81 900	(29 100)
United States of America	-	63 295	63 295
Sub-total	111 000	130 284	19 284
<b>Physical and Chemical Sciences</b>			
United States of America	-	(28 758)	(28 758)

## STATEMENT IV.B (continued)

Donors	Estimates a/	Receipts	Difference
<b>Food and Agriculture</b>			
Food and Agriculture Organization of the United Nations (FAO)	1 718 000	1 255 949	(462 051)
Germany	—	83 199	83 199
Italy	240 000	304 712	64 712
Netherlands	400 000	450 932	50 932
Norway	—	120 000	120 000
OPEC Fund for International Development	50 000	50 000	—
Sweden	1 040 000	784 035	(255 965)
United Kingdom of Great Britain and Northern Ireland	—	2 986	2 986
United States of America	—	(4 723)	(4 723)
<b>Sub-total</b>	<b>3 448 000</b>	<b>3 047 090</b>	<b>(400 910)</b>
<b>Safeguards</b>			
Australia	—	4 610	4 610
Canada	—	414 000	414 000
Finland	—	168 079	168 079
France	—	218 915	218 915
Germany	—	146 706	146 706
Japan	—	287 371	287 371
New Zealand	—	14 673	14 673
Sweden	—	20 509	20 509
United Kingdom of Great Britain and Northern Ireland	—	525 338	525 338
United States of America	—	4 750 000	4 750 000
<b>Sub-total</b>	<b>5 000 000</b>	<b>6 550 201</b>	<b>1 550 201</b>
<b>Administration</b>			
Germany	—	122 394	122 394
Japan	544 000	543 642	(358)
United States of America	—	75 277	75 277
<b>Sub-total</b>	<b>544 000</b>	<b>741 313</b>	<b>197 313</b>
<b>United Nations Security Council Resolution 687 on Iraq</b>			
United Nations	—	1 627 000	1 627 000
<b>Extrabudgetary Nuclear Safety Project</b>			
Germany	—	150 909	150 909
Japan	—	1 199 085	1 199 085
Netherlands	—	314 465	314 465
Norway	—	3 879	3 879
Spain	—	150 000	150 000
Switzerland	—	211 775	211 775
United Kingdom of Great Britain and Northern Ireland	—	50 000	50 000
<b>Sub-total</b>	<b>—</b>	<b>2 080 113</b>	<b>2 080 113</b>
<b>International Consultative Group on Food Irradiation (ICGFI)</b>			
Belgium	—	7 000	7 000
Canada	—	20 833	20 833
Commission of the European Communities (CEC)	—	8 637	8 637
Food and Agriculture Organization of the United Nations (FAO)	—	15 000	15 000
France	—	12 000	12 000
Germany	—	10 000	10 000
International Atomic Energy Agency	—	25 000	25 000
New Zealand	—	5 000	5 000
Thailand	—	5 055	5 055
United Kingdom of Great Britain and Northern Ireland	—	17 241	17 241
United States of America	—	20 000	20 000
Others	—	11 847	11 847
<b>Sub-total</b>	<b>165 000</b>	<b>157 613</b>	<b>(7 387)</b>
<b>Nuclear Desalination Project</b>			
Libyan Arab Jamahiriya	—	53 097	53 097
<b>Review Conference of the Convention on the Physical Protection of Nuclear Material</b>			
	—	57 434	57 434
<b>TOTAL</b>	<b>17 480 000</b>	<b>18 494 400</b>	<b>1 014 400</b>

a/ From The Agency's Budget GC(XXXV)/955, page 2 for FAO, page 8 for UNDP Executing Agency, pages 5-6 for all others.

(signed) ANDRE R. GUE  
Director, Division of Budget and Finance

## GENERAL FUND

## VOLUNTARY CONTRIBUTIONS FROM MEMBER STATES, UNITED NATIONS, AND OTHER INTERNATIONAL ORGANIZATIONS IN SUPPORT OF EXTRABUDGETARY ACTIVITIES

INCOME AND EXPENDITURE IN THE YEAR ENDED 31 DECEMBER 1992

	Income					Expenditure			Unused (over-expended) balances
	Unused (over-expended) balances as at 1 January	Unliquidated obligations brought forward	Income from contributions	Other income and exchange adjustments	Total funds available	Disbursements during the year	Unliquidated obligations at year end	Total expenditure	
<b>1. Member States</b>									
Australia	367 881	83 875	4 610	-	456 366	281 962	42 342	304 304	152 062
Austria	(273 172)	189 119	310 185	-	226 132	203 301	-	203 301	22 831
Belgium	291 948	33 030	-	-	324 978	20 555	5 948	26 503	298 473
Canada	68 677	43 734	508 491	-	621 102	580 174	859	581 033	60 069
Chile	-	-	10 000	-	10 000	6 000	4 000	10 000	-
Colombia	1 180	6 000	-	-	7 180	4 317	-	4 317	2 863
Finland	56 502	47 639	283 579	-	387 720	278 421	13 689	292 110	75 610
France	481 104	391 130	1 073 504	-	1 945 738	1 075 370	299 259	1 374 629	571 109
Germany	704 088	1 204 392	482 852	-	2 391 342	1 787 987	252 378	2 040 365	350 977
Italy	508 615	234 431	410 000	8 500	1 161 746	368 237	185 630	553 867	607 879
Japan	885 825	311 823	1 449 913	-	2 627 661	1 608 501	220 742	1 830 243	797 418
Korea, Republic of	237 812	-	41 900	-	279 712	23 604	526	24 130	255 582
Kuwait	2 410	-	-	-	2 410	2 410	-	2 410	-
Netherlands	(200 310)	128 037	605 804	-	531 531	477 693	20 802	498 295	33 236
New Zealand	-	-	14 673	-	14 673	-	-	-	14 673
Norway	505	-	149 495	-	150 000	40 350	2 891	43 341	106 659
Russian Federation	548 529	232 629	(1 880)	(806 747)	172 531	172 268	263	172 531	-
Saudi Arabia	4 229	-	(4 229)	-	-	-	-	-	-
Spain	57 118	155 122	427 495	-	639 735	327 075	58 913	385 988	253 747
Sweden	1 093 837	506 488	949 844	-	2 550 269	1 405 610	352 203	1 758 113	792 156
United Kingdom of Great Britain and Northern Ireland	868 024	546 268	1 284 457	-	2 498 747	1 538 009	372 107	1 910 116	588 631
United States of America	2 538 609	674 950	6 808 191	-	10 019 750	4 898 578	1 384 161	6 282 740	3 737 010
Sub-total	8 019 919	4 798 965	14 788 984	(598 247)	26 997 321	15 061 723	3 216 613	18 278 336	8 718 985
<b>2. Activities financed by more than one Member State</b>									
Extrabudgetary Nuclear Safety Project	189 309	6 005	2 060 113	-	2 255 427	715 907	75 026	790 933	1 464 494
International Consultative Group on Food Irradiation (ICGFI)	70 949	4 347	169 814	-	244 910	148 300	9 216	157 516	87 394
International Conference on the Safety of Nuclear Power	54 649	-	-	-	54 649	1 367	-	1 367	53 282
Nuclear Desalination Project	4 1752	-	53 097	-	84 848	39 381	-	39 381	55 468
Review Conference of the Convention on the Physical Protection of Nuclear Material	-	-	57 434	-	57 434	44 507	-	44 507	12 927
Seibersdorf Training Facilities	88 191	6 505	-	-	74 696	26 334	1 542	30 876	43 820
Sub-total	404 850	16 857	2 360 258	-	2 781 965	978 796	85 784	1 064 580	1 717 385
<b>3. United Nations Organizations</b>									
Food and Agriculture Organization of the United Nations (FAO)	(965 480)	53 098	3 107 553	-	2 195 171	2 389 900	24 088	2 413 988	(218 817)
United Nations Development Programme (UNDP) Executing Agency	1 905 327	-	(1 046 396)	1 094	860 025	310 490	205 667	516 157	343 868
United Nations Development Programme (UNDP) Associated/Co-operating Agency	(3 432)	-	84 397	-	80 965	53 111	27 854	80 965	-
United Nations Financing System for Science and Technology for Development (UNFSTD)	9 634	-	(11 672)	-	(1 838)	22 981	-	22 981	(24 819)
United Nations Security Council Resolution 687 on Iraq	204 305	1 069 310	1 827 000	-	2 900 615	2 472 868	41 191	2 514 177	386 438
Sub-total	1 150 554	1 122 408	3 760 882	1 094	6 034 938	5 249 468	298 800	5 548 268	488 670
<b>4. International Organizations</b>									
Asian Development Bank (ADB)	-	-	80 000	-	80 000	80 000	-	80 000	-
Commission of the European Communities (CEC)	28 238	-	157 885	-	186 123	74 746	42 869	117 615	68 508
OPEC Fund for International Development	2 554	6 000	50 000	-	58 554	17 143	1 250	18 393	40 161
Sub-total	30 792	6 000	287 885	-	324 677	171 889	44 119	216 008	108 669
<b>TOTAL</b>	<b>9 606 115 a/</b>	<b>5 931 930 a/</b>	<b>21 198 009</b>	<b>(597 153)</b>	<b>36 138 901</b>	<b>21 461 876</b>	<b>3 645 316</b>	<b>25 107 192</b>	<b>11 031 709</b>

a/ Excludes Trust Funds which are now presented in Statements V.

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## GENERAL FUND

## VOLUNTARY CONTRIBUTIONS FROM MEMBER STATES, UNITED NATIONS AND OTHER INTERNATIONAL ORGANIZATIONS IN SUPPORT OF EXTRABUDGETARY ACTIVITIES

ASSETS, LIABILITIES AND FUND BALANCES (DEFICITS) AS AT 31 DECEMBER 1992

	Assets				Liabilities			Fund balances (deficits)
	Cash in hand	Cash at banks (Schedule A.3)	Accounts receivable, sundry debit balances and other reserves	Total	Reserve for unliquidated obligations	Accounts payable, sundry credit balances and other reserves	Total	
<b>1. Member State</b>								
Australia	-	194 404	-	194 404	42 342	-	42 342	152 062
Austria	-	22 831	-	22 831	-	-	-	22 831
Belgium	-	304 332	89	304 421	5 948	-	5 948	298 473
Canada	-	52 614	8 314	60 928	859	-	859	60 069
Chile	-	4 000	-	4 000	4 000	-	4 000	-
Colombia	-	2 863	10 000	12 863	-	10 000	10 000	2 863
Finland	-	54 316	34 983	89 299	13 689	-	13 689	75 610
France	-	870 368	193 030	1 063 398	299 259	193 030	492 289	571 109
Germany	-	601 457	1 898	603 355	252 378	-	252 378	350 977
Italy	-	843 096	3 789	846 885	185 630	53 376	239 006	607 879
Japan	-	931 632	1 165 231	2 096 863	220 742	1 078 703	1 299 445	797 418
Korea, Republic of	-	256 108	-	256 108	526	-	526	255 582
Kuwait	-	-	-	-	-	-	-	-
Netherlands	-	430 967	121 878	552 845	20 602	499 007	519 609	33 236
New Zealand	-	14 673	-	14 673	-	-	-	14 673
Norway	-	108 750	900	109 650	2 991	-	2 991	106 659
Russian Federation	-	2 023	-	2 023	263	1 760	2 023	-
Saudi Arabia	-	-	-	-	-	-	-	-
Spain	-	312 659	303 242	615 901	58 913	303 241	362 154	253 747
Sweden	1 720	1 138 501	124 138	1 264 359	352 203	120 000	472 203	792 156
United Kingdom of Great Britain and Northern Ireland	-	933 538	1 199 016	2 132 554	372 107	1 173 816	1 545 923	586 631
United States of America	-	5 087 724	783 971	5 871 695	1 384 161	750 524	2 134 685	3 737 010
Sub-total	1 720	12 166 856	3 950 479	16 119 055	3 216 613	4 183 457	7 400 070	8 718 985
<b>2. Activities financed by more than one Member State</b>								
Extrabudgetary Nuclear Safety Project	-	1 536 734	589 743	2 126 477	75 026	586 957	661 983	1 464 494
International Consultative Group on Food Irradiation (ICGFI)	-	96 610	40 000	136 610	9 216	40 000	49 216	87 394
International Conference on the Safety of Nuclear Power	-	53 282	-	53 282	-	-	-	53 282
Nuclear Desalination Project	-	55 468	-	55 468	-	-	-	55 468
Review Conference of the Convention on the Physical Protection of Nuclear Material	-	12 927	-	12 927	-	-	-	12 927
Seibersdorf Training Facilities	-	44 234	1 128	45 362	1 542	-	1 542	43 820
Sub-total	-	1 799 255	630 871	2 430 126	85 784	626 957	712 741	1 717 385
<b>3. United Nations Organizations</b>								
Food and Agriculture Organization of the United Nations (FAO)	-	245 097	448 076	693 173	24 088	887 902	911 990	(218 817)
United Nations Development Programme (UNDP) Executing Agency	-	863 480	74 829	938 309	205 667	388 774	594 441	343 868
United Nations Development Programme (UNDP) Associated/Co-operating Agency	-	21 033	12 148	33 181	27 854	5 327	33 181	-
United Nations Financing System for Science and Technology for Development (UNFSTD)	-	(24 838)	19	(24 819)	-	-	-	(24 819)
United Nations Security Council Resolution 687 on Iraq	-	424 877	2 752	427 629	41 191	-	41 191	386 438
Sub-total	-	1 529 649	537 824	2 067 473	298 800	1 282 003	1 580 803	486 670
<b>4. International Organizations</b>								
Asian Development Bank (ADB)	-	-	-	-	-	-	-	-
Commission of the European Communities (CEC)	-	110 114	1 263	111 377	42 869	-	42 869	68 508
OPEC Fund for International Development	-	41 411	-	41 411	1 250	-	1 250	40 161
Sub-total	-	151 525	1 263	152 788	44 119	-	44 119	108 669
<b>TOTAL</b>	1 720	15 647 285	5 120 437	20 769 442	3 645 316	6 092 417	9 737 733	11 031 709

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**TRUST FUNDS**  
**INCOME AND EXPENDITURE IN THE YEAR ENDED 31 DECEMBER 1992**

	Income				Expenditure			Unused (over-expend) balances
	Unused (over-expend) balances as at 1 January	Unliquidated obligations brought forward	Receipts	Total	Disbursements	Unliquidated obligations at year end	Total	
<b>1. Research Institutes (Trust Funds)</b>								
Algeria	13 913	2 769	11 042	27 724	7 540	-	7 540	20 184
Argentina	16 033	1 839	37 316	55 188	13 872	-	13 872	41 316
Bangladesh	25 247	7 055	19 500	51 802	20 350	4 796	25 146	26 656
Belarus	4 630	3 167	(2 402)	5 395	2 824	-	2 824	2 571
Bolivia	8 312	-	4 000	12 312	7 701	-	7 701	4 611
Brazil	63 503	7 151	90 902	161 556	66 600	14 419	81 019	80 537
Bulgaria	39 468	3 150	18 592	61 210	18 229	3 681	21 910	39 300
Chile	26 749	9 354	22 133	58 236	22 276	14 563	36 839	21 397
China	70 274	7 366	37 935	115 575	49 372	2 678	52 050	63 525
Colombia	17 678	2 759	15 158	35 595	12 980	-	12 980	22 615
Costa Rica	4 159	-	9 000	13 159	1 562	-	1 562	11 597
Cote d'Ivoire	6 000	-	5 000	11 000	5 249	4 315	9 564	1 436
Croatia	25 178	12 706	34 000	71 884	29 351	237	29 588	42 296
Cuba	56 740	19 550	29 182	105 472	40 408	8 484	48 892	56 580
Cyprus	3 180	2 600	31	5 811	5 811	-	5 811	-
Czech and Slovak Federal Republic	78 840	9 106	68 371	156 317	67 043	261	67 304	89 013
Democratic People's Republic of Korea	-	-	5 000	5 000	-	-	-	5 000
Ecuador	19 097	4 390	10 000	33 487	10 161	2 800	12 961	20 526
Egypt	11 156	722	21 000	32 878	6 812	3 274	10 086	22 792
Estonia	1 001	-	6 500	7 501	753	-	753	6 748
Ethiopia	4 000	-	7 000	11 000	3 648	-	3 648	7 352
Germany	4 859	377	-	5 236	3 947	-	3 947	1 289
Ghana	22 714	15 368	13 870	51 952	24 626	-	24 626	27 326
Greece	6 848	611	6 737	14 196	4 681	-	4 681	9 515
Guatemala	15 632	611	4 492	20 735	10 853	-	10 853	9 882
Hungary	105 721	9 862	41 300	156 883	55 278	20 131	75 409	81 474
India	73 180	1 857	59 924	134 961	41 504	5 298	46 802	88 159
Indonesia	19 652	833	9 744	30 229	6 781	1 969	8 750	21 479
Iran, Islamic Republic of	(71)	3 200	-	3 129	3 033	-	3 033	96
Iraq	10 450	-	-	10 450	-	-	-	10 450
Israel	3 502	-	800	4 302	2 145	-	2 145	2 157
Jamaica	4 180	1 820	-	6 000	6 000	-	6 000	-
Kenya	869	-	7 500	8 369	22	-	22	8 347
Korea, Republic of	11 591	-	6 105	17 696	4 897	-	4 897	12 799
Latvia	4 481	-	4 000	8 481	-	-	-	8 481
Libyan Arab Jamahiriya	518	-	-	518	518	-	518	-
Malaysia	15 061	-	4 566	19 627	15 196	-	15 196	4 431
Mexico	21 769	700	9 378	31 847	9 159	2 400	11 559	20 288
Morocco	7 229	6 138	8 000	21 367	16 904	1 200	18 104	3 263
Myanmar	5 146	-	13 000	18 146	2 644	705	3 349	14 797
Nigeria	19 000	111	(1 070)	18 041	9 050	-	9 050	8 991
Pakistan	34 840	6 087	50 148	91 075	29 888	7 777	37 665	53 410
Panama	5 000	-	-	5 000	-	-	-	5 000
Paraguay	100	3 900	8 500	12 500	4 500	-	4 500	8 000
Peru	14 324	3 567	16 674	34 565	20 236	308	20 544	14 021
Philippines	25 131	111	12 870	38 112	14 389	5 928	20 317	17 795
Poland	83 253	5 406	37 770	126 429	80 913	4 870	85 783	40 646
Portugal	8 222	-	4 000	12 222	10 065	-	10 065	2 157
Romania	68 307	10 980	56 760	136 047	58 177	4 999	63 176	72 871
Russian Federation	6 549	14 900	24 500	45 949	26 788	-	26 788	19 161
Senegal	-	-	5 000	5 000	-	-	-	5 000
Singapore	3 502	-	4 000	7 502	2 145	-	2 145	5 357
Slovenia	24 827	6 575	30 000	61 402	21 461	-	21 461	39 941
Somalia	3 834	-	-	3 834	-	-	-	3 834
Spain	1 632	-	-	1 632	1 632	-	1 632	-
Sri Lanka	9 798	-	12 500	22 298	13 939	1 936	15 875	6 423
Sudan	1 180	-	9 200	10 380	279	1 327	1 606	8 774
Thailand	48 041	5 458	32 659	86 158	22 088	1 252	23 340	62 818
Tunisia	10 048	-	-	10 048	6 297	-	6 297	3 751
Turkey	19 088	8 287	12 100	39 475	16 778	3 370	20 148	19 327
Uganda	7 000	-	-	7 000	-	-	-	7 000
Ukraine	-	-	16 000	16 000	-	-	-	16 000
United Arab Emirates	244	1 560	2 000	3 804	2 139	944	3 083	721
United Republic of Tanzania	3 571	111	1 855	5 537	4 994	-	4 994	543
Uruguay	6 597	329	21 160	28 086	6 351	5 628	11 979	16 107
Venezuela	10 554	515	3 200	14 269	5 937	1 000	6 937	7 332
Viet Nam	31 199	9 648	16 618	57 465	38 319	-	38 319	19 146
Yugoslavia	74 596	6 054	1 763	82 413	45 471	5 962	51 433	30 980
Zaire	3 262	-	-	3 262	2 822	-	2 822	440
Zambia	11 733	4 577	2 000	18 310	8 331	-	8 331	9 979
Zimbabwe	1 511	-	5 000	6 511	1 787	-	1 787	4 724
<b>Total</b>	<b>1 365 432</b>	<b>223 237</b>	<b>1 023 883</b>	<b>2 612 552</b>	<b>1 055 506</b>	<b>136 512</b>	<b>1 192 018</b>	<b>1 420 534</b>

**TRUST FUNDS**  
**INCOME AND EXPENDITURE IN THE YEAR ENDED 31 DECEMBER 1992**

	Income				Expenditure			Unused (over-expended) balances
	Unused (over-expended) balances as at 1 January	Unliquidated obligations brought forward	Receipts	Total	Disbursements	Unliquidated obligations at year end	Total	
2. <u>Technical Assistance and Co-operation</u> <u>(Funds in Trust)</u>								
Chile	(387)	63 232	132 342	195 187	64 751	2 773	67 524	127 663
Colombia	2 298	19 375	142 000	163 673	20 311	110 497	130 808	32 865
China	-	-	50 975	50 975	-	29 985	29 985	20 990
Ecuador	1	2 300	-	2 301	-	-	-	2 301
Ghana	209 225	-	-	209 225	89 824	118 300	208 124	1 101
Iceland	1 746	-	31 000	32 746	39	-	39	32 707
Iran, Islamic Republic of	13 384	23 594	-	36 978	36 423	-	36 423	555
Libyan Arab Jamahiriya	10 392	-	(5 896)	4 496	4 496	-	4 496	-
Malaysia	505	-	-	505	505	-	505	-
Nicaragua	-	-	293 041	293 041	-	-	-	293 041
Nigeria	149	-	-	149	74	-	74	75
Pakistan	28 802	500	76 416	105 718	28 876	73 767	102 643	3 075
Portugal	2 371	-	-	2 371	59	-	59	2 312
Saudi Arabia	-	-	14 309	14 309	-	10 090	10 090	4 219
Syrian Arab Republic	20 113	-	350 381	370 494	46 399	311 951	358 350	12 144
United Arab Emirates	(14 471)	161 557	-	147 086	173 691	-	173 691	(26 605)
Yugoslavia	63 630	4 250	(16 592)	51 288	51 288	-	51 288	-
Total	337 758	274 808	1 067 976	1 680 542	516 736	657 363	1 174 099	506 443

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**TRUST FUNDS**

**ASSETS, LIABILITIES AND FUND BALANCES AS AT 31 DECEMBER 1992**

1. Research Institutes (Trust Funds)

ASSETS			LIABILITIES		
	<u>1992</u>	<u>1991</u>		<u>1992</u>	<u>1991</u>
Cash at banks (Schedule A.3)	1 550 284	1 581 430	Reserve for unliquidated obligations	136 512	223 237
Accounts receivable	<u>6 762</u>	<u>7 239</u>	Fund balance	<u>1 420 534</u>	<u>1 365 432</u>
<b>TOTAL ASSETS</b>	<b><u>1 557 046</u></b>	<b><u>1 588 669</u></b>	<b>TOTAL LIABILITIES</b>	<b><u>1 557 046</u></b>	<b><u>1 588 669</u></b>

2. Technical Assistance and Co-operation (Funds in Trust)

ASSETS			LIABILITIES		
	<u>1992</u>	<u>1991</u>		<u>1992</u>	<u>1991</u>
Cash at banks (Schedule A.3)	1 591 445	840 248	Reserve for unliquidated obligations	657 363	274 808
Contributions receivable	172 012	564 318	Contributions received in advance	422 852	227 682
Accounts receivable	1 109	-	Reserve for uncollected contributions	172 012	564 318
	<u>          </u>	<u>          </u>	Accounts payable	5 896	-
	<u>          </u>	<u>          </u>	Fund balance	<u>506 443</u>	<u>337 758</u>
<b>TOTAL ASSETS</b>	<b><u>1 764 566</u></b>	<b><u>1 404 566</u></b>	<b>TOTAL LIABILITIES</b>	<b><u>1 764 566</u></b>	<b><u>1 404 566</u></b>

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**PART III**

**SCHEDULES**

SCHEDULE A.1

**CURRENT ACCOUNTS AT BANKS**  
As at 31 December 1992

Local currency	Amount in local currency	UN operational exchange rate	US dollar equivalent
<u>Agency Funds</u>			
Albanian leks	744 818	97.00	7 679
Argentina pesos	1 389 349	0.99	1 403 383
Australian dollars	48 731	1.45	33 608
Austrian schillings	33 569 874	11.30	2 970 785
Belgian francs	290 968	33.00	8 817
Brazilian cruzeiros	10 119 461	10 900.00	928
Bulgarian leva	605 960	23.80	25 461
Canadian dollars	164 340	1.28	128 391
Chinese yuan rinminbi	2 446 028	5.55	440 726
Cuban pesos	635 829	0.74	859 228
Czechoslovak korunas	4 010 495	27.70	144 783
Danish kroner	177 709	6.17	28 802
Democratic People's Republic of Korea won	1 304 702	2.12	615 425
Egyptian pounds	859 757	3.31	259 745
European currency unit	236 545	0.81	292 031
Finnish markka	156 369	5.10	30 661
French francs	795 306	5.40	147 279
German marks	70 425	1.60	44 016
Greek drachmae	3 117 370	208.00	14 987
Hungarian forints	2 780 758	83.10	33 463
Indian rupees	4 415 284	28.00	157 689
Iranian rials	35 354 540	1 435.00	24 637
Italian lire	1 328 305 150	1 390.00	955 615
Japan yen	5 433 625	124.00	43 820
Netherlands guilders	568 012	1.80	315 562
New Zealand dollars	29 124	1.93	15 090
Norwegian kroner	87 449	6.50	13 454
Pakistan rupees	5 845 991	25.00	233 840
Philippine pesos	5 377 835	25.40	211 726
Polish zlotys	1 577 136 500	15 100.00	104 446
Portuguese escudos	7 059 170	143.00	49 365
Romanian lei	225 606	430.00	525
Russian Federation roubles	23 954 962	400.00	59 887
Spanish pesetas	1 465 774	115.00	12 746
Sri Lanka rupees	731 525	44.00	16 626
Swedish kronar	364 706	6.70	54 434
Swiss francs	109 210	1.44	75 840
Thai baht	18 380	25.30	726
Turkish liras	355 946 901	8 190.00	43 461
United Kingdom pounds	31 109	0.66	47 135
United States dollars	3 050 557	1.00	3 050 557
Yugoslav dinars	2 507 730	1 600.00	1 567
<b>TOTAL CURRENT ACCOUNTS AT BANKS</b>			<b>12 978 946</b>

NOTE: If calculated at UN operational exchange rates in effect on 1 January 1993, the total US dollar value amounts to \$ 12 879 662 which represents a decrease of 0.77 per cent over the value at 31 December 1992 rates. The difference is due to fluctuations of the US dollar value against the currencies actually held by the Agency. This does not affect the Agency's holdings or purchasing power in those currencies.

**DEPOSIT ACCOUNTS AT BANKS**  
As at 31 December 1992

Deposit	Interest rate p.a.	Maturity date	Amount in local currency	UN operational exchange rate	US dollar equivalent
<b>Agency Funds</b>					
Istituto Bancario San Paolo di Torino, Turin	2.625 %	48 hours call	US\$ 458 402	1.00	458 402
American Express Company, Vienna	2.750 %	48 hours call	US\$ 464 678	1.00	464 678
The Chase Manhattan Bank, Vienna	2.750 %	48 hours call	US\$ 5 678 672	1.00	5 678 672
Creditanstalt –Bankverein, Vienna	2.750 %	48 hours call	US\$ 300 000	1.00	300 000
Banco do Brazil, Vienna	3.125 %	48 hours call	US\$ 1 200 000	1.00	1 200 000
Creditanstalt –Bankverein, Vienna	7.000 %	overnight	AS 26 000 000	11.30	2 300 885
Cassa di Risparmio di Trieste, Italy	10.750 %	48 hours call	Lit 1 850 000 000	1 390.00	1 330 935
Lloyds Bank International, Rio de Janeiro	22.500 %	overnight	Crs 1 379 464 127	10 900.00	126 556
Lloyds Bank International, Rio de Janeiro	25.800 %	overnight	Crs 1 274 078 917	10 900.00	116 888
ABN–AMRO Bank, Vienna		interest only	AS 1 214	11.30	107
Schoeller Bank, Vienna		interest only	AS 1 290 815	11.30	114 231
Sakura Bank, London	4.125 %	93–01–08	US\$ 1 500 000	1.00	1 500 000
Istituto Bancario San Paolo, Turin, Italy	15.125 %	93–01–13	Lit 10 000 000 000	1 390.00	7 194 245
Banco do Brazil, Vienna	3.500 %	93–01–14	US\$ 1 000 000	1.00	1 000 000
Sakura Bank, London	3.438 %	93–01–21	US\$ 2 000 000	1.00	2 000 000
Austrian Industries, Vienna	8.550 %	93–01–27	AS 30 000 000	11.30	2 654 867
Austrian Industries, Vienna	8.550 %	93–01–28	AS 50 000 000	11.30	4 424 779
Austrian Industries, Vienna	8.550 %	93–01–29	AS 15 000 000	11.30	1 327 434
Schoeller Bank, Vienna	8.550 %	93–01–29	AS 40 000 000	11.30	3 539 823
Creditanstalt –Bankverein, Vienna	8.550 %	93–01–29	AS 30 000 000	11.30	2 654 867
Banque Pargas, Paris	3.750 %	93–02–08	US\$ 1 500 000	1.00	1 500 000
Girozentrale, Vienna	8.531 %	93–02–10	AS 10 000 000	11.30	884 956
Girozentrale, Vienna	8.563 %	93–02–23	AS 30 000 000	11.30	2 654 867
Banco do Brazil, Vienna	9.000 %	93–02–24	AS 30 000 000	11.30	2 654 867
Banco do Brazil, Vienna	9.000 %	93–02–25	AS 50 000 000	11.30	4 424 779
Creditanstalt –Bankverein, Vienna	8.500 %	93–02–25	AS 50 000 000	11.30	4 424 779
Creditanstalt –Bankverein, Vienna	8.500 %	93–02–26	AS 50 000 000	11.30	4 424 779
Banco do Brazil, Vienna	9.000 %	93–02–26	AS 30 000 000	11.30	2 654 867
Banco do Brazil, Vienna	3.563 %	93–03–01	US\$ 1 500 000	1.00	1 500 000
Cesk. Obchodni Banka, Prague	10.250 %	93–03–01	CSK 9 000 000	27.70	324 910
Istituto Bancario San Paolo, Turin, Italy	13.500 %	93–03–15	Lit 4 000 000 000	1 390.00	2 877 698
<b>TOTAL DEPOSIT ACCOUNTS</b>					<b>66 713 871</b>

NOTE: If calculated at UN operational exchange rates in effect on 1 January 1993, the total US dollar value amounts to \$ 66 226 186 which represents a 0.73 per cent decrease over the value at 31 December 1992 rates. The difference is due to fluctuations of the US dollar value against the currencies actually held by the Agency. This does not affect the Agency's holdings or purchasing power in those countries.

**CURRENT AND DEPOSIT ACCOUNTS BY FUND GROUP AND FUNDS**  
As at 31 December 1992

FUND GROUP			
I	Administrative Fund	22 763 152	
	Working Capital Fund	<u>6 413 273</u>	29 176 425
II	General Fund – Technical Assistance and Co-operation Fund		26 830 760
III	Operating Fund I – International Centre for Theoretical Physics	4 767 479	
	– IAEA Marine Environment Laboratory	<u>129 139</u>	4 896 618
	(includes United Nations Environment Programme)		
IV	General Fund – Voluntary contributions from Member States, United Nations and other International Organizations in support of Extrabudgetary Activities		
	Member States:		
	Australia	194 404	
	Austria	22 831	
	Belgium	304 332	
	Canada	52 614	
	Chile	4 000	
	Colombia	2 863	
	Finland	54 316	
	France	870 368	
	Germany	601 457	
	Italy	843 096	
	Japan	931 632	
	Korea, Republic of	256 108	
	Kuwait	–	
	Netherlands	430 967	
	New Zealand	14 673	
	Norway	108 750	
	Russian Federation	2 023	
	Saudi Arabia	–	
	Spain	312 659	
	Sweden	1 138 501	
	United Kingdom of Great Britain and Northern Ireland	933 538	
	United States of America	5 087 724	
	Activities financed by more than one Member State:		
	Extrabudgetary Nuclear Safety Project	1 536 734	
	International Consultative Group on Food Irradiation (ICGFI)	96 610	
	International Conference on the Safety of Nuclear Power	53 282	
	Nuclear Desalination Project	55 468	
	Review Conference of the Convention on the Physical Protection of Nuclear Material	12 927	
	Seibersdorf Training Facilities	44 234	
	United Nations Organizations:		
	Food and Agriculture Organization of the United Nations (FAO)	245 097	
	United Nations Development Programme (UNDP) – Executing Agency	863 480	
	Associated/Co-operating Agency	21 033	
	United Nations Financing System for Science and Technology for Development (UNFSTD)	(24 838)	
	United Nations Security Council Resolution 687 on Iraq	424 877	
	Other International Organizations:		
	Asian Development Bank (ADB)	–	
	Commission of the European Communities (CEC)	110 114	
	OPEC Fund for International Development	<u>41 411</u>	15 647 285
V	Trust Funds:		
	Research Institutes	1 591 445	
	Technical assistance and co-operation	<u>1 550 284</u>	3 141 729
	<b>TOTAL CURRENT AND DEPOSIT ACCOUNTS</b>		<b>79 692 817</b>

**CONTRIBUTIONS TO THE REGULAR BUDGET**  
Status as at 31 December 1992

Member State	1992			Total paid	Outstanding at AS 11.30	Prior years outstanding	Total outstanding at AS 11.30
	Assessed	Credits <sup>a/</sup>	Receipts				
Afghanistan	13 477	-	-	-	13 477	34 926	48 403
Albania	13 477	-	-	-	13 477	11 237	24 714
Algeria	208 792	-	208 792	208 792	-	-	-
Argentina	853 505	-	-	-	853 505	260 464	1 113 969
Australia	3 099 109	2 753 758	345 351	3 099 109	-	-	-
Austria	1 496 562	4 117	1 492 445	1 496 562	-	-	-
Bangladesh	16 226	3 234	12 992	16 226	-	-	-
Belarus	657 669	-	-	-	657 669	559 988	1 217 657
Belgium	2 336 999	125 892	2 211 107	2 336 999	-	-	-
Bolivia	13 477	-	-	-	13 477	52 840	66 317
Brazil	1 834 450	-	-	-	1 834 450	1 333 783	3 168 233
Bulgaria	192 035	9 900	182 135	192 035	-	-	-
Cambodia	13 477	-	-	-	13 477	145 894	159 371
Cameroon	13 477	-	-	-	13 477	22 344	35 821
Canada	6 118 814	6 118 814	-	6 118 814	-	-	-
Chile	107 218	-	5 031	5 031	102 187	-	102 187
China	1 306 028	61 771	1 244 257	1 306 028	-	-	-
Colombia	179 642	57 759	121 883	179 642	-	-	-
Costa Rica	26 083	-	-	-	26 083	19 614	45 697
Côte d'Ivoire	26 083	-	-	-	26 083	105 182	131 265
Cuba	117 817	-	-	-	117 817	85 597	203 414
Cyprus	25 426	1 367	24 059	25 426	-	-	-
Czech and Slovak Federal Republic	1 430 766	74 933	1 355 833	1 430 766	-	-	-
Democratic People's Republic of Korea	65 260	14 304	-	14 304	50 956	-	50 956
Denmark	1 359 336	1 359 336	-	1 359 336	-	-	-
Dominican Republic	38 690	-	-	-	38 690	382 563	421 253
Ecuador	38 811	1 176	37 635	38 811	-	-	-
Egypt	96 151	4 495	91 656	96 151	-	-	-
El Salvador	13 477	-	-	-	13 477	11 579	25 056
Ethiopia	13 477	-	-	-	13 477	20	13 497
Finland	1 031 287	52 388	978 899	1 031 287	-	-	-
France	12 470 061	678 770	11 791 291	12 470 061	-	-	-
Gabon	59 790	-	-	-	59 790	183 856	243 646
Germany	19 192 203	1 002 795	18 189 408	19 192 203	-	-	-
Ghana	14 192	-	-	-	14 192	25 108	39 300
Greece	543 110	27 201	515 909	543 110	-	-	-
Guatemala	26 401	-	-	-	26 401	43 048	69 449
Haiti	13 477	-	-	-	13 477	198 800	212 277
Holy See	20 631	1 028	19 603	20 631	-	-	-
Hungary	290 980	15 572	275 408	290 980	-	-	-
Iceland	60 337	4 350	55 987	60 337	-	-	-
India	503 562	23 917	479 645	503 562	-	-	-
Indonesia	217 445	13 108	204 337	217 445	-	-	-
Iran, Islamic Republic of	978 011	-	978 011	978 011	-	-	-
Iraq	153 260	-	-	-	153 260	153 538	306 798

Member State	1992			Total paid	Outstanding at AS 11.30	Prior years outstanding	Total outstanding at AS 11.30
	Assessed	a/ Credits	Receipts				
Ireland	349 392	19 366	330 026	349 392	-	-	-
Israel	436 213	30 673	405 540	436 213	-	-	-
Italy	7 762 475	889 136	6 873 339	7 762 475	-	-	-
Jamaica	13 666	1 884	-	1 884	11 782	-	11 782
Japan	21 970 327	1 251 732	20 718 595	21 970 327	-	-	-
Jordan	13 861	622	13 239	13 861	-	-	-
Kenya	13 477	-	-	-	13 477	45 073	58 550
Korea, Republic of	274 221	19 424	254 797	274 221	-	-	-
Kuwait	578 064	1 052	-	1 052	577 012	-	577 012
Lebanon	13 795	-	-	-	13 795	24 524	38 319
Liberia	13 477	-	-	-	13 477	73 108	86 585
Libyan Arab Jamahiriya	561 012	25 752	19 427	45 179	515 833	-	515 833
Liechtenstein	20 479	1 181	19 298	20 479	-	-	-
Luxembourg	121 004	5 186	115 818	121 004	-	-	-
Madagascar	13 477	-	-	-	13 477	41 220	54 697
Malaysia	141 307	8 987	132 320	141 307	-	-	-
Mali	13 477	-	-	-	13 477	175 686	189 163
Mauritius	13 677	1 282	12 395	13 677	-	-	-
Mexico	1 325 838	109 236	1 177 233	1 286 469	39 369	-	39 369
Monaco	20 155	1 028	19 127	20 155	-	-	-
Mongolia	13 397	2 529	-	2 529	10 868	-	10 868
Morocco	53 078	6 851	46 227	53 078	-	-	-
Myanmar	13 798	41	-	41	13 757	-	13 757
Namibia	13 215	367	12 806	13 173	42	-	42
Netherlands	3 282 970	186 495	3 096 475	3 282 970	-	-	-
New Zealand	459 209	459 209	-	459 209	-	-	-
Nicaragua	13 477	-	-	-	13 477	23 374	36 851
Niger	13 477	-	-	-	13 477	57 477	70 954
Nigeria	248 479	33 046	215 433	248 479	-	-	-
Norway	1 113 767	56 746	1 057 021	1 113 767	-	-	-
Pakistan	82 434	4 208	78 226	82 434	-	-	-
Panama	26 083	-	-	-	26 083	132 220	158 303
Paraguay	38 690	-	-	-	38 690	25 249	63 939
Peru	78 413	-	-	-	78 413	436 535	514 948
Philippines	128 985	5 594	120 272	125 866	3 119	-	3 119
Poland	827 509	142 274	685 235	827 509	-	-	-
Portugal	251 212	11 137	240 075	251 212	-	-	-
Qatar	102 818	4 617	33 657	38 274	64 544	-	64 544
Romania	278 022	11 633	266 389	278 022	-	-	-
Russian Federation	19 710 130	-	-	-	19 710 130	11 963 038	31 673 168
Saudi Arabia	2 089 893	195 182	1 894 711	2 089 893	-	-	-
Senegal	13 477	-	-	-	13 477	39 703	53 180
Sierra Leone	13 477	-	-	-	13 477	105 390	118 867
Singapore	140 259	-	-	-	140 259	1 449	141 708
South Africa	639 197	26 462	603 966	630 428	8 769	-	8 769

Member State	1992					Prior years outstanding	Total outstanding at AS 11.30
	Assessed	a/ Credits	Receipts	Total paid	Outstanding at AS 11.30		
Spain	3 745 760	217 461	3 528 299	3 745 760	—	—	—
Sri Lanka	14 354	622	13 732	14 354	—	—	—
Sudan	13 696	—	—	—	13 696	24 108	37 804
Sweden	2 474 074	133 935	2 340 139	2 474 074	—	—	—
Switzerland	2 205 981	119 955	2 086 026	2 205 981	—	—	—
Syrian Arab Republic	53 351	2 393	50 958	53 351	—	—	—
Thailand	127 205	5 491	121 714	127 205	—	—	—
Tunisia	38 537	1 776	14 425	16 201	22 336	—	22 336
Turkey	418 523	—	37 412	37 412	381 111	—	381 111
Uganda	13 477	—	—	—	13 477	122 854	136 331
Ukraine	2 471 239	—	—	—	2 471 239	2 105 899	4 577 138
United Arab Emirates	375 460	144 924	—	144 924	230 536	—	230 536
United Kingdom of Great Britain and Northern Ireland	9 336 644	516 504	8 820 140	9 336 644	—	—	—
United Republic of Tanzania	13 559	622	1 444	2 066	11 493	—	11 493
United States of America	54 169 842	1 802 587	52 119 519	53 922 106	247 736	—	247 736
Uruguay	52 988	2 397	2 465	4 862	48 126	—	48 126
Venezuela	722 423	33 034	3 695	36 729	685 694	—	685 694
Viet Nam	15 933	1 050	14 883	15 933	—	—	—
Yugoslavia	581 166	—	—	—	581 166	946 313	1 527 479
Zaire	13 696	—	—	—	13 696	35 463	49 159
Zambia	14 320	2 286	10 877	13 163	1 157	—	1 157
Zimbabwe	26 486	6 309	20 177	26 486	—	—	—
<b>TOTAL</b>	<b>197 514 132</b>	<b>18 914 263</b>	<b>148 449 226</b>	<b>167 363 489</b>	<b>30 150 643</b>	<b>20 009 064</b>	<b>50 159 707</b>
<b>NEW MEMBERS</b>							
Estonia b/	91 020	—	—	—	91 020	—	91 020
Slovenia c/	172 273	—	—	—	172 273	—	172 273

a/ These amounts include advance payments of contributions and shares of cash surpluses which have been applied to reduce the 1992 Regular Budget assessment (reference Financial Regulation 7.02).

b/ Estonia became a Member of the Agency on 31 January 1992. In accordance with GC(XXXVI)/RES/597, all contributions received in respect of the 1992 Regular Budget will be deducted from those applicable to the Russian Federation for that year.

c/ Slovenia became a Member of the Agency on 21 September 1992. In accordance with GC(XXXVI)/RES/597, all contributions received in respect of the 1992 Regular Budget will be deducted from those applicable to Yugoslavia for that year.

STATUS OF VOLUNTARY CONTRIBUTIONS TO THE TECHNICAL ASSISTANCE AND CO-OPERATION FUND  
AS AT 31 DECEMBER 1992

Member State	1992						Prior years outstanding	Total outstanding
	Base rate %	Share of \$ 52.5 million target for voluntary contributions for 1992 using base rate a/	Pledged	Paid	Outstanding			
Afghanistan	0.01	5 250	-	-	-	-	-	
Albania	0.01	5 250	-	-	-	17 450	17 450	
Algeria	0.15	78 750	-	-	-	-	-	
Argentina	0.65	341 250	252 525	252 525	-	-	-	
Australia	1.55	813 750	820 313	820 313	-	-	-	
Austria	0.73	383 250	383 250	383 250	-	-	-	
Bangladesh	0.01	5 250	5 250	5 250	-	-	-	
Belarus	0.33	173 250	-	-	-	2 106	2 106	
Belgium	1.16	609 000	127 796	-	127 796	-	127 796	
Bolivia	0.01	5 250	-	-	-	-	-	
Brazil	1.43	750 750	265 000	-	265 000	339 095	604 095	
Bulgaria	0.15	78 750	10 000	9 939	61	-	61	
Cambodia	0.01	5 250	-	-	-	-	-	
Cameroon	0.01	5 250	5 250	-	5 250	4 076	9 326	
Canada	3.06	1 606 500	1 050 395	1 050 395	-	-	-	
Chile	0.08	42 000	42 000	540	41 460	-	41 460	
China	0.78	409 500	409 500	409 500	-	-	-	
Colombia	0.14	73 500	50 000	-	50 000	-	50 000	
Costa Rica	0.02	10 500	-	-	-	-	-	
Côte d'Ivoire	0.02	10 500	-	-	-	-	-	
Cuba	0.09	47 250	47 250	47 250	-	-	-	
Cyprus	0.02	10 500	9 800	9 800	-	-	-	
Czech and Slovak Federal Republic	0.65	341 250	341 250	341 250	-	-	-	
Democratic People's Republic of Korea	0.05	26 250	26 250	-	26 250	-	26 250	
Denmark	0.68	357 000	357 000	357 000	-	-	-	
Dominican Republic	0.03	15 750	-	-	-	-	-	
Ecuador	0.03	15 750	-	-	-	-	-	
Egypt	0.07	36 750	-	-	-	-	-	
El Salvador	0.01	5 250	-	-	-	-	-	
Ethiopia	0.01	5 250	-	-	-	-	-	
Finland	0.50	262 500	262 500	262 500	-	-	-	
France	6.19	3 249 750	3 249 750	3 249 750	-	-	-	
Gabon	0.03	15 750	-	-	-	-	-	
Germany	9.27	4 866 750	4 866 750	4 866 750	-	-	-	
Ghana	0.01	5 250	-	-	-	30 164	30 164	
Greece	0.39	204 750	204 750	204 750	-	-	-	
Guatemala	0.02	10 500	-	-	-	24 700	24 700	
Haiti	0.01	5 250	-	-	-	800	800	
Holy See	0.01	5 250	2 625	2 625	-	-	-	
Hungary	0.21	110 250	122 829	122 829	-	-	-	
Iceland	0.03	15 750	15 750	15 750	-	-	-	
India	0.37	194 250	194 250	194 250	-	-	-	
Indonesia	0.15	78 750	39 000	39 000	-	-	-	
Iran, Islamic Republic of	0.68	357 000	-	-	-	-	-	
Iraq	0.12	63 000	-	-	-	54 600	54 600	

Member State	1992						Prior years outstanding	Total outstanding
	Base rate %	Share of \$ 52.5 million target for voluntary contributions for 1992 using base rate a/	Pledged	Paid	Outstanding			
Ireland	0.18	94 500	20 000	20 000	-	-	-	
Israel	0.21	110 250	-	-	-	-	-	
Italy	3.95	2 073 750	-	-	-	-	-	
Jamaica	0.01	5 250	-	-	-	-	-	
Japan	11.26	5 911 500	5 911 500	5 911 500	-	-	-	
Jordan	0.01	5 250	-	-	-	13 672	13 672	
Kenya	0.01	5 250	5 250	-	5 250	4 900	10 150	
Korea, Republic of	0.22	115 500	115 500	115 500	-	-	-	
Kuwait	0.29	152 250	-	-	-	-	-	
Lebanon	0.01	5 250	-	-	-	-	-	
Liberia	0.01	5 250	-	-	-	-	-	
Libyan Arab Jamahiriya	0.28	147 000	-	-	-	-	-	
Liechtenstein	0.01	5 250	5 250	5 250	-	-	-	
Luxembourg	0.06	31 500	-	-	-	-	-	
Madagascar	0.01	5 250	-	-	-	8 250	8 250	
Malaysia	0.11	57 750	57 750	57 750	-	-	-	
Mali	0.01	5 250	-	-	-	-	-	
Mauritius	0.01	5 250	-	-	-	-	-	
Mexico	0.93	488 250	488 250	488 250	-	-	-	
Monaco	0.01	5 250	-	-	-	-	-	
Mongolia	0.01	5 250	5 250	-	5 250	-	5 250	
Morocco	0.04	21 000	21 640	21 640	-	-	-	
Myanmar	0.01	5 250	-	-	-	-	-	
Namibia	0.01	5 250	-	-	-	-	-	
Netherlands	1.63	855 750	855 750	855 750	-	-	-	
New Zealand	0.24	126 000	-	-	-	-	-	
Nicaragua	0.01	5 250	-	-	-	-	-	
Niger	0.01	5 250	-	-	-	2 900	2 900	
Nigeria	0.20	105 000	105 000	105 000	-	-	-	
Norway	0.54	283 500	283 500	283 500	-	-	-	
Pakistan	0.06	31 500	31 500	31 500	-	-	-	
Panama	0.02	10 500	-	-	-	2 600	2 600	
Paraguay	0.03	15 750	-	-	-	-	-	
Peru	0.06	31 500	-	-	-	-	-	
Philippines	0.09	47 250	5 376	5 376	-	-	-	
Poland	0.55	288 750	288 750	181 165	107 585	-	107 585	
Portugal	0.18	94 500	94 500	94 500	-	-	-	
Qatar	0.05	26 250	-	-	-	-	-	
Romania	0.19	99 750	-	-	-	4 030	4 030	
Russian Federation	9.89	5 192 250	66 470	66 470	-	-	-	
Saudi Arabia	1.01	530 250	-	-	-	-	-	
Senegal	0.01	5 250	-	-	-	3 800	3 800	
Sierra Leone	0.01	5 250	-	-	-	-	-	
Singapore	0.11	57 750	-	-	-	-	-	
South Africa	0.44	231 000	-	-	-	-	-	

Member State	1992				Outstanding	Prior years outstanding	Total outstanding
	Base rate %	Share of \$ 52.5 million target for voluntary contributions for 1992 using base rate a/	Pledged	Paid			
Spain	1.93	1 013 250	339 623	180 000	159 623	-	159 623
Sri Lanka	0.01	5 250	-	-	-	-	-
Sudan	0.01	5 250	-	-	-	23 650	23 650
Sweden	1.20	630 000	630 000	630 000	-	-	-
Switzerland	1.07	561 750	561 750	561 750	-	-	-
Syrian Arab Republic	0.04	21 000	-	-	-	-	-
Thailand	0.10	52 500	52 500	52 500	-	-	-
Tunisia	0.03	15 750	-	-	-	-	-
Turkey	0.32	168 000	168 000	168 000	-	-	-
Uganda	0.01	5 250	-	-	-	536	536
Ukraine	1.24	651 000	-	-	-	-	-
United Arab Emirates	0.19	99 750	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	4.81	2 525 250	2 525 250	2 525 250	-	-	-
United Republic of Tanzania	0.01	5 250	5 250	-	5 250	5 090	10 340
United States of America	25.00	13 125 000	11 500 000	11 214 262	285 738	-	285 738
Uruguay	0.04	21 000	15 000	-	15 000	-	15 000
Venezuela	0.56	294 000	-	-	-	-	-
Viet Nam	0.01	5 250	5 250	5 250	-	-	-
Yugoslavia	0.45	236 250	236 250	-	236 250	597 776	834 026
Zaire	0.01	5 250	1 500	-	1 500	2 000	3 500
Zambia	0.01	5 250	5 250	5 250	-	-	-
Zimbabwe	0.02	10 500	-	-	-	-	-
Sub-total	100.00	52 500 000	37 567 892	36 230 629	1 337 263	1 142 195	2 479 458
<b>NEW MEMBERS</b>							
Estonia b/	0.07	36 750	-	-	-	-	-
Slovenia c/	0.09	47 250	47 250	-	47 250	-	47 250
GRAND TOTAL	100.16	52 584 000	37 615 142	36 230 629	1 384 513	1 142 195	2 526 708

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

b/ Estonia became a Member of the Agency on 31 January 1992.

c/ Slovenia became a Member of the Agency on 21 September 1992.

**STATUS OF ADVANCES TO THE WORKING CAPITAL FUND  
AS AT 31 DECEMBER 1992**

Member State	Assessed	Paid	Outstanding
Afghanistan	1 000	600	400
Albania	1 000	1 000	-
Algeria	15 000	15 000	-
Argentina	65 000	65 000	-
Australia	155 000	155 000	-
Austria	73 000	73 000	-
Bangladesh	1 000	1 000	-
Belarus	33 000	33 000	-
Belgium	116 000	116 000	-
Bolivia	1 000	600	400
Brazil	143 000	143 000	-
Bulgaria	15 000	15 000	-
Cambodia	1 000	200	800
Cameroon	1 000	800	200
Canada	306 000	306 000	-
Chile	8 000	8 000	-
China	78 000	78 000	-
Colombia	14 000	14 000	-
Costa Rica	2 000	2 000	-
Côte d'Ivoire	2 000	400	1 600
Cuba	9 000	9 000	-
Cyprus	2 000	2 000	-
Czech and Slovak Federal Republic	65 000	65 000	-
Democratic People's Republic of Korea	5 000	5 000	-
Denmark	68 000	68 000	-
Dominican Republic	3 000	400	2 600
Ecuador	3 000	3 000	-
Egypt	7 000	7 000	-
El Salvador	1 000	1 000	-
Ethiopia	1 000	1 000	-
Finland	50 000	50 000	-
France	619 000	619 000	-
Gabon	3 000	1 800	1 200
Germany	927 000	927 000	-
Ghana	1 000	800	200
Greece	39 000	39 000	-
Guatemala	2 000	2 000	-
Haiti	1 000	200	800
Holy See	1 000	1 000	-
Hungary	21 000	21 000	-
Iceland	3 000	3 000	-
India	37 000	37 000	-
Indonesia	15 000	15 000	-
Iran, Islamic Republic of	68 000	68 000	-
Iraq	12 000	9 600	2 400
Ireland	18 000	18 000	-
Israel	21 000	21 000	-
Italy	395 000	395 000	-
Jamaica	1 000	1 000	-
Japan	1 126 000	1 126 000	-
Jordan	1 000	1 000	-
Kenya	1 000	1 000	-
Korea, Republic of	22 000	22 000	-
Kuwait	29 000	29 000	-
Lebanon	1 000	1 000	-
Liberia	1 000	200	800
Libyan Arab Jamahiriya	28 000	28 000	-
Liechtenstein	1 000	1 000	-
Luxembourg	6 000	6 000	-
Madagascar	1 000	800	200

## SCHEDULE B.3 (continued)

Member State	Assessed	Paid	Outstanding
Malaysia	11 000	11 000	—
Mali	1 000	200	800
Mauritius	1 000	1 000	—
Mexico	93 000	93 000	—
Monaco	1 000	1 000	—
Mongolia	1 000	1 000	—
Morocco	4 000	4 000	—
Myanmar	1 000	1 000	—
Namibia	1 000	1 000	—
Netherlands	163 000	163 000	—
New Zealand	24 000	24 000	—
Nicaragua	1 000	800	200
Niger	1 000	200	800
Nigeria	20 000	20 000	—
Norway	54 000	54 000	—
Pakistan	6 000	6 000	—
Panama	2 000	400	1 600
Paraguay	3 000	3 000	—
Peru	6 000	4 800	1 200
Philippines	9 000	9 000	—
Poland	55 000	55 000	—
Portugal	18 000	18 000	—
Qatar	5 000	5 000	—
Romania	19 000	19 000	—
Russian Federation	989 000	989 000	—
Saudi Arabia	101 000	101 000	—
Senegal	1 000	800	200
Sierra Leone	1 000	200	800
Singapore	11 000	11 000	—
South Africa	44 000	44 000	—
Spain	193 000	193 000	—
Sri Lanka	1 000	1 000	—
Sudan	1 000	1 000	—
Sweden	120 000	120 000	—
Switzerland	107 000	107 000	—
Syrian Arab Republic	4 000	4 000	—
Thailand	10 000	10 000	—
Tunisia	3 000	3 000	—
Turkey	32 000	32 000	—
Uganda	1 000	200	800
Ukraine	124 000	124 000	—
United Arab Emirates	19 000	19 000	—
United Kingdom of Great Britain and Northern Ireland	481 000	481 000	—
United Republic of Tanzania	1 000	1 000	—
United States of America	2 500 000	2 500 000	—
Uruguay	4 000	4 000	—
Venezuela	56 000	56 000	—
Viet Nam	1 000	1 000	—
Yugoslavia	45 000	36 000	9 000
Zaire	1 000	800	200
Zambia	1 000	1 000	—
Zimbabwe	2 000	2 000	—
<b>TOTAL</b>	<b>10 000 000</b>	<b>9 972 800</b>	<b>27 200</b>
<b>NEW MEMBERS</b>			
Estonia a/	7 000	—	7 000
Slovenia b/	9 000	—	9 000

a/ Estonia became a Member of the Agency on 31 January 1992. In accordance with GC(XXXVI)/RES/597, all contributions received will be deducted from those applicable to the Russian Federation.

b/ Slovenia became a Member of the Agency on 21 September 1992. In accordance with GC(XXXVI)/RES/597, all contributions received will be deducted from those applicable to Yugoslavia.

**ADMINISTRATIVE FUND**  
**REGULAR BUDGET 1991**  
**SUMMARY OF RESOURCES AND EXPENDITURES**

	Appropriations	In 1991 <sup>a/</sup>	In 1992	Total	Balance
<b>I. SUMMARY OF RESOURCES</b>					
<b>1. Resources actually received</b>					
Assessed contributions	177 514 000	151 567 348	13 144 813	164 712 161	(12 801 839)
Special appropriations	6 700 000	6 700 000	-	6 700 000	-
Miscellaneous Income					
Work for others	4 533 000	3 661 298	888 757	4 550 055	17 055
Other	3 646 000	6 311 475	-	6 311 475	2 665 475
	8 179 000	9 972 773	888 757	10 861 530	2 682 530
<b>2. Savings on Research Contracts 1990</b>			88 027	88 027	88 027
	192 393 000	168 240 121	14 121 597	182 361 718	(10 031 282)
<b>II. SUMMARY OF EXPENDITURE</b>					
<b>A. REGULAR BUDGET</b>					
<b>3. Disbursements</b>					
1. Technical assistance and co-operation	10 963 430	10 652 144	131 003	10 783 147	(180 283)
2. Nuclear energy and safety	31 252 760	30 180 210	494 810	30 675 020	(577 740)
3. Research and isotopes	23 431 360	21 806 407	1 116 603	22 923 010	(508 350)
4. Operational facilities	3 326 660	3 187 100	96 452	3 283 552	(43 108)
5. Safeguards	59 110 130	55 030 309	2 807 667	57 837 976	(1 272 154)
6. Policy-making organs	7 045 420	6 791 017	115 688	6 906 705	(138 715)
7. Executive management and administration	19 980 130	18 584 877	938 036	19 522 913	(457 217)
8. General services	19 602 340	15 260 863	3 315 984	18 576 847	(1 025 493)
Total Agency programmes	174 712 230	161 492 927	9 016 243	170 509 170	(4 203 060)
9. Reimbursable work for others (Shared support services)	4 533 000	3 267 437	1 159 590	4 427 027	(105 973)
Sub-total Regular Budget	179 245 230	164 760 364	10 175 833	174 936 197	(4 309 033)
Special appropriation for the acquisition of major equipment:					
Safeguards equipment	1 200 000	965 695	221 362	1 187 057	(12 943)
Computer mainframe equipment	4 150 834	3 614 646	536 188	4 150 834	-
	184 596 064	169 340 705	10 933 383	180 274 088	(4 321 976)
<b>4. Obligations</b>					
Research Contracts 1991 obligations to be carried over	-	-	241 350	241 350	241 350
Sub-total	184 596 064	169 340 705	11 174 733	180 515 438	(4 080 626)
<b>B. DEFERRED PROGRAMME BUDGET b/</b>	7 796 936	-	5 999 011	5 999 011	(1 797 925)
<b>TOTAL</b>	192 393 000	169 340 705	17 173 744	186 514 449	(5 878 551)

a/ GC (XXXVI)/1005 Part III, Statements I.A and I.B

b/ Statement I.A.2

SCHEDULE C.2

ADMINISTRATIVE FUND

STATUS OF OTHER CASH SURPLUSES WITHHELD  
PENDING RECEIPT OF CONTRIBUTIONS

AS AT 31 DECEMBER 1992

Budget years	31 December 1991	Surrendered	31 December 1992
1959	259	—	259
1960	331	—	331
1961	81	—	81
1962	324	—	324
1963	481	—	481
1964	311	—	311
1965	57	—	57
1966	144	—	144
1967	225	—	225
1968	477	—	477
1979	2 509	—	2 509
1980	7 240	—	7 240
1981	10 940	—	10 940
1982	7 141	—	7 141
1983	5 343	—	5 343
1984	11 292	—	11 292
1985	13 415	—	13 415
1986	11 532	—	11 532
1987	16 926	750	16 176
1988	12 360	410	11 950
1989	67 181	40 774	26 407
1990	8 880 013	8 823 263	56 750
	9 048 582	8 865 197	183 385

TECHNICAL ASSISTANCE AND CO-OPERATION

ASSESSED PROGRAMME COSTS  
AS AT 31 DECEMBER 1992

Member State	1991			Prior years outstanding		Total outstanding
	Assessed	Paid	Outstanding	1990	1975-1989	
Albania	6 308	-	6 308	8 124	61 196	75 628
Algeria	42 222	-	42 222	40 168	22 477	104 867
Argentina	16 114	13 722	2 392	-	-	2 392
Belarus	243	-	243	3 887	-	4 130
Bolivia	17 928	-	17 928	40 980	178 336	237 244
Brazil	73 752	-	73 752	81 626	-	155 378
Bulgaria	71 451	23 925	47 526	-	-	47 526
Cameroon	21 227	-	21 227	9 159	25 320	55 706
Chile	38 231	38 231	-	-	-	-
China	67 004	67 004	-	-	-	-
Colombia	34 059	34 059	-	-	-	-
Costa Rica	20 222	-	20 222	9 150	84 568	113 940
Côte d'Ivoire	8 006	-	8 006	15 215	60 691	83 912
Cuba	46 448	-	46 448	480	-	46 928
Cyprus	14 332	14 332	-	-	-	-
Czech and Slovak Federal Republic	11 685	11 685	-	-	-	-
Democratic People's Republic of Korea	53 755	53 755	-	-	-	-
Dominican Republic	16 179	-	16 179	13 311	80 703	110 193
Ecuador	42 622	-	42 622	43 735	224 169	310 526
Egypt	57 149	-	57 149	71 729	2 033	130 911
El Salvador	17 233	-	17 233	20 219	70 753	108 205
Gabon	805	-	805	2 033	7 010	9 848
Ghana	33 512	-	33 512	36 256	249 991	319 759
Greece	15 592	-	15 592	22 933	35 822	74 347
Guatemala	34 504	-	34 504	30 254	139 870	204 628
Hong Kong (through the United Kingdom of Great Britain and Northern Ireland)	4 277	1 669	2 608	-	-	2 608
Hungary	10 537	10 537	-	-	-	-
Iceland	1 231	1 231	-	-	-	-
India	70	70	-	-	-	-
Indonesia	91 189	91 189	-	-	-	-
Iran, Islamic Republic of	50 444	-	50 444	67 626	-	118 070
Iraq	331	-	331	21 348	29 824	51 503
Ireland	784	784	-	-	-	-
Jamaica	7 553	-	7 553	2 774	56 474	66 801
Jordan	31 439	-	31 439	20 619	87 417	139 475

Member State	1991			Prior years outstanding		Total outstanding
	Assessed	Paid	Outstanding	1990	1975-1989	
Kenya	13 035	-	13 035	15 819	190 617	219 471
Korea, Republic of	37 340	37 340	-	-	-	-
Lebanon	-	-	-	-	15 326	15 326
Libyan Arab Jamahiriya	42 410	-	42 410	28 379	15 469	86 258
Malaysia	63 338	63 338	-	-	-	-
Mauritius	7 090	-	7 090	4 020	6 041	17 151
Mexico	51 589	2 538	49 051	-	-	49 051
Mongolia	49 717	-	49 717	29 207	21 645	100 569
Morocco	34 029	-	34 029	-	-	34 029
Nigeria	64 972	-	64 972	7 382	-	72 354
Pakistan	69 505	69 505	-	-	-	-
Panama	21 996	-	21 996	11 557	76 697	110 250
Paraguay	6 970	-	6 970	15 480	46 250	68 700
Peru	48 996	-	48 996	45 768	422 442	517 206
Philippines	50 333	50 333	-	-	-	-
Poland	60 621	60 621	-	-	-	-
Portugal	26 386	26 386	-	-	-	-
Romania	53 584	-	53 584	28 138	38 689	120 411
Russian Federation	-	-	-	4 002	-	4 002
Saudi Arabia	4 394	2 998	1 396	-	-	1 396
Singapore	6 236	-	6 236	-	-	6 236
Spain	2 493	-	2 493	4 951	851	8 295
Sri Lanka	45 137	-	45 137	37 138	259 919	342 194
Syrian Arab Republic	46 520	46 520	-	-	-	-
Thailand	52 221	52 221	-	-	-	-
Tunisia	16 622	-	16 622	17 970	153 728	188 320
Turkey	32 993	32 993	-	-	-	-
Ukraine	1 273	-	1 273	4 002	-	5 275
United Arab Emirates	6 085	-	6 085	4 967	8 510	19 562
Uruguay	13 646	-	13 646	28 443	36 132	78 221
Venezuela	21 234	-	21 234	-	-	21 234
Viet Nam	65 403	-	65 403	121 501	48 137	235 041
Yugoslavia	58 725	-	58 725	91 417	231 268	381 410
Zimbabwe	12 457	-	12 457	11 576	21 703	45 736
<b>TOTAL</b>	<b>2 045 788</b>	<b>806 986</b>	<b>1 238 802</b>	<b>1 073 343</b>	<b>3 010 078</b>	<b>5 322 223</b>

**GENERAL FUND  
TECHNICAL ASSISTANCE AND CO-OPERATION FUND  
SUMMARY OF OBLIGATIONS AND DISBURSEMENTS DURING 1992 AND UNLIQUIDATED OBLIGATIONS  
AS AT 31 DECEMBER 1992**

Recipients	Unliquidated obligations brought forward from 1991			Net new obligations in 1992			Disbursements in 1992			Unliquidated obligations as at 31 December 1992		
	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	19 126	6 679	25 805	(1 555)	15 408	13 853	14 147	16 851	30 998	3 424	5 236	8 660
Albania	559	20 745	21 304	87 543	43 044	130 587	74 828	54 807	129 633	13 276	8 982	22 258
Algeria	23 899	184 536	208 435	91 225	434 101	525 326	95 903	466 105	562 008	19 221	152 532	171 753
Argentina	32 368	111 524	143 892	242 911	252 672	495 583	245 291	299 198	544 489	29 988	64 998	94 986
Bangladesh	77 663	406 285	483 948	124 026	221 586	345 612	182 836	410 699	593 535	18 853	217 172	236 025
Bolivia	11 938	126 503	138 441	61 657	154 788	216 445	55 925	253 928	309 853	17 670	27 363	45 033
Brazil	47 480	99 953	147 433	115 650	403 756	519 406	118 980	430 001	548 981	44 150	73 708	117 858
Bulgaria	142 100	198 463	340 563	93 976	285 106	379 082	203 585	481 257	684 842	32 491	2 312	34 803
Cameroon	37 838	52 089	89 927	24 200	218 384	242 584	44 966	204 393	249 359	17 072	66 080	83 152
Chile	64 945	391 412	456 357	161 261	263 183	424 444	197 327	575 103	772 430	28 879	79 492	108 371
China	119 896	352 372	472 268	429 860	347 421	777 081	413 434	595 705	1 009 139	136 122	104 088	240 210
Colombia	50 805	147 729	198 534	8 839	442 207	451 046	53 894	361 233	415 127	5 750	228 703	234 453
Costa Rica	4 516	31 604	36 120	36 610	335 277	371 887	29 502	199 631	229 133	11 624	167 250	178 874
Côte d'Ivoire	18 730	57 480	76 210	2 171	61 452	63 623	14 975	105 801	120 776	5 926	13 131	19 057
Cuba	118 234	562 244	680 478	228 313	161 579	409 892	284 625	447 603	732 228	61 922	296 220	358 142
Cyprus	23 371	62 645	86 016	(2 098)	73 600	71 502	18 867	127 476	146 343	2 406	8 769	11 175
Czech and Slovak Federal Republic	112 680	1 600	114 280	22 172	63 788	85 940	120 318	55 268	175 586	14 534	10 100	24 634
Democratic People's Republic of Korea	91 073	248 072	339 145	(7 068)	165 678	158 610	65 347	357 873	423 220	18 658	55 877	74 535
Dominican Republic	39 137	48 870	88 007	20 181	171 269	191 450	47 366	195 990	243 356	11 952	24 149	36 101
Ecuador	26 926	481 942	508 868	129 314	247 753	377 067	137 460	616 939	754 399	18 780	112 756	131 536
Egypt	77 606	2 117 883	2 195 489	213 591	(843 532)	(629 941)	224 237	1 031 447	1 255 684	66 960	242 904	309 864
El Salvador	6 060	20 519	26 579	20 790	85 989	106 779	23 130	72 519	95 649	3 720	33 989	37 709
Ethiopia	7 642	122 852	130 494	25 784	372 624	398 408	22 422	229 321	251 743	11 004	266 155	277 159
Gabon	-	1 404	1 404	-	61	61	-	1 459	1 459	-	6	6
Ghana	21 553	103 121	124 674	117 160	1 021 878	1 139 038	89 566	500 316	589 882	49 147	624 683	673 830
Greece	13 231	710 638	723 869	13 461	(435 224)	(421 763)	15 783	255 181	270 964	10 909	20 233	31 142
Guatemala	26 855	199 645	226 500	4 581	141 780	146 361	19 583	275 788	295 371	11 853	65 637	77 490
Haiti	-	30 926	30 926	-	(12 054)	(12 054)	-	18 872	18 872	-	-	-
Hong Kong (through United Kingdom of Great Britain and Northern Ireland)	-	50 417	50 417	-	36 231	36 231	-	84 402	84 402	-	2 246	2 246
Hungary	23 892	354 977	378 869	14 098	100 176	114 274	32 146	455 020	487 166	5 844	133	5 977

Recipients	Unliquidated obligations brought forward from 1991			Net new obligations in 1992			Disbursements in 1992			Unliquidated obligations as at 31 December 1992		
	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
Indonesia	41 054	141 856	182 910	243 570	646 323	889 893	221 253	605 278	826 531	63 371	182 901	246 272
Iran, Islamic Republic of	121 287	206 513	327 800	4 667	635 493	640 160	99 818	695 628	795 446	26 136	146 378	172 514
Iraq	-	660	660	-	-	-	-	-	-	-	660	660
Jamaica	34 164	120 740	154 904	(2 234)	132 531	130 297	31 248	235 649	266 897	682	17 622	18 304
Jordan	1 409	93 576	94 985	116 078	134 768	250 846	100 731	175 447	276 178	16 756	52 897	69 653
Kenya	13 195	129 506	142 701	49 615	105 585	155 200	44 256	186 812	231 068	18 554	48 279	66 833
Korea, Republic of	176 093	32 177	208 270	156 038	161 074	317 112	201 556	183 882	385 438	130 575	9 369	139 944
Libyan Arab Jamahiriya	25 127	87 633	112 760	120 593	109 078	229 671	86 838	125 383	212 221	58 882	71 328	130 210
Madagascar	-	2 970	2 970	20 257	96 314	116 571	20 257	93 337	113 594	-	5 947	5 947
Malaysia	63 023	63 908	126 931	170 635	307 305	477 940	168 115	314 411	482 526	65 543	56 802	122 345
Mali	19 030	36 861	55 891	14 096	107 830	121 926	28 544	127 213	155 757	4 582	17 478	22 060
Mauritius	-	9 425	9 425	5 164	69 144	74 308	5 164	55 905	61 069	-	22 664	22 664
Mexico	32 197	727 801	759 998	65 812	(128 416)	(62 604)	98 009	563 271	661 280	-	36 114	36 114
Mongolia	125 455	198 734	324 189	63 935	333 550	397 485	163 968	465 231	629 199	25 422	67 053	92 475
Morocco	120 792	208 417	329 209	206 659	111 363	318 022	245 079	307 838	552 917	82 372	11 942	94 314
Myanmar	25 375	32 645	58 020	44 687	156 195	200 882	52 848	177 309	230 157	17 214	11 531	28 745
Namibia	-	-	-	-	34 274	34 274	-	32 190	32 190	-	2 084	2 084
Nicaragua	13 949	92 043	105 992	25 216	141 685	166 901	33 991	211 355	245 346	5 174	22 373	27 547
Niger	6 082	57 933	64 015	54 690	119 060	173 750	27 201	154 025	181 226	33 571	22 968	56 539
Nigeria	224 256	292 554	516 810	75 075	164 452	239 527	235 048	350 462	585 510	64 283	106 544	170 827
Pakistan	127 586	191 488	319 074	220 889	562 961	783 850	284 907	493 077	777 984	63 568	261 372	324 940
Panama	9 090	16 338	25 428	36 418	124 484	160 902	37 664	112 539	150 203	7 844	28 283	36 127
Paraguay	2 150	12 741	14 891	10 384	9 924	20 308	12 534	21 477	34 011	-	1 188	1 188
Peru	15 881	409 855	425 736	34 897	377 207	412 104	41 101	404 350	445 451	9 677	382 712	392 389
Philippines	22 569	196 699	219 268	148 870	290 216	439 086	153 457	356 901	510 358	17 982	130 014	147 996
Poland	50 323	315 388	365 711	51 913	356 455	408 368	91 121	601 739	692 860	11 115	70 104	81 219
Portugal	5 514	622 159	627 673	8 757	46 566	55 323	7 907	531 393	539 300	6 364	137 332	143 696
Romania	98 514	93 659	192 173	143 360	278 437	421 797	202 347	346 546	548 893	39 527	25 550	65 077
Saudi Arabia	-	5 920	5 920	13 433	116 583	130 016	12 743	109 173	121 916	690	13 330	14 020
Senegal	7 252	21 280	28 532	398	122 943	123 341	4 072	130 662	134 734	3 578	13 561	17 139
Sierra Leone	5 760	42 377	48 137	33 815	246 299	280 114	35 294	115 083	150 377	4 281	173 593	177 874
Singapore	21 542	14 643	36 185	41 192	18 004	59 196	32 551	17 620	50 171	30 183	15 027	45 210
Spain	-	-	-	-	1 994	1 994	-	1 994	1 994	-	-	-
Sri Lanka	14 800	65 878	80 678	51 305	203 450	254 755	50 237	240 343	290 580	15 868	28 985	44 853
Sudan	67 196	39 741	106 937	159 775	207 716	367 491	118 086	193 521	311 607	108 885	53 936	162 821

Recipients	Unliquidated obligations brought forward from 1991			Net new obligations in 1992			Disbursements in 1992			Unliquidated obligations as at 31 December 1992		
	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
Syrian Arab Republic	46 613	313 288	359 901	147 208	735 164	882 372	162 728	349 295	512 023	31 093	699 157	730 250
Thailand	97 948	151 451	249 399	182 799	373 618	556 417	198 728	394 671	593 399	82 019	130 398	212 417
Tunisia	13 727	129 556	143 283	23 657	78 694	102 351	30 203	172 668	202 871	7 181	35 582	42 763
Turkey	34 434	187 496	221 930	100 278	281 575	381 853	108 027	392 542	500 569	26 685	76 529	103 214
Uganda	7 930	25 732	33 662	78 961	395 132	474 093	57 860	209 778	267 638	29 031	211 086	240 117
Ukraine	-	31 194	31 194	11 188	44 270	55 458	11 188	75 464	86 652	-	-	-
United Arab Emirates	-	17 168	17 168	-	59 727	59 727	-	53 651	53 651	-	23 244	23 244
United Republic of Tanzania	8 810	70 537	79 347	62 332	108 956	171 288	47 482	164 572	212 054	23 660	14 921	38 581
Uruguay	4 822	122 688	127 510	29 545	187 337	216 882	31 728	267 813	299 541	2 639	42 212	44 851
Venezuela	9 815	232 816	242 631	87 387	228 675	316 062	78 443	448 471	526 914	18 759	13 020	31 779
Viet Nam	83 935	306 252	390 187	183 914	571 681	755 595	194 648	678 125	872 773	73 201	199 808	273 009
Yugoslavia	6 000	285 928	291 928	10 658	2 251	12 909	16 658	97 888	114 546	-	190 291	190 291
Zaire	14 180	10 830	25 010	4 571	241 950	246 521	18 751	174 038	192 789	-	78 742	78 742
Zambia	45 128	42 048	87 176	55 986	168 017	224 003	79 482	164 444	243 926	21 632	45 621	67 253
Zimbabwe	5 000	68 085	73 085	42 001	(2 170)	39 831	33 079	59 675	92 754	13 922	6 240	20 162
Sub-total	3 109 130	13 884 316	16 993 446	5 688 897	14 725 685	20 414 582	6 863 391	21 620 325	28 483 716	1 934 636	6 989 676	8 924 312
<u>Regional Programmes</u>												
Africa	231 075	439 761	670 836	417 234	1 590 428	2 007 662	492 602	1 544 467	2 037 069	155 707	485 722	641 429
Asia and the Pacific	272 286	54 273	326 559	672 167	645 020	1 317 187	785 021	519 433	1 304 454	159 432	179 860	339 292
Europe	162 016	201 346	363 362	424 359	636 647	1 061 006	439 545	773 148	1 212 693	146 830	64 845	211 675
Latin America	291 098	254 912	546 010	968 916	777 426	1 746 342	1 078 787	874 989	1 953 776	181 227	157 349	338 576
Interregional	1 128 835	273 719	1 402 554	2 044 907	348 349	2 393 256	2 509 847	536 043	3 045 890	663 895	86 025	749 920
Sub-total	2 085 310	1 224 011	3 309 321	4 527 583	3 997 870	8 525 453	5 305 802	4 248 080	9 553 882	1 307 091	973 801	2 280 892
Administrative expenses	835	2 376	3 211	193 694	413 077	606 771	190 937	405 742	596 679	3 592	9 711	13 303
TOTAL	5 195 275	15 110 703	20 305 978	10 410 174	19 136 632	29 546 806	12 360 130	26 274 147	38 634 277	3 245 319	7 973 188	11 218 507
Undistributed Inter-Office Vouchers (UNDP)	-	-	(1 500 000)	-	-	-	-	-	(1 500 000)	-	-	-
GRAND TOTAL	5 195 275	15 110 703	18 805 978	10 410 174	19 136 632	29 546 806	12 360 130	26 274 147	37 134 277	3 245 319	7 973 188	11 218 507

**RESOURCES MADE AVAILABLE TO THE AGENCY  
BY MEMBER STATES FOR 1992 INCLUDING CONTRIBUTIONS IN CASH AND IN KIND**

SCHEDULE E.1

Member State	TOTAL	C A S H				I N K I N D <sup>a/</sup> (UNAUDITED)					
		Assessed contributions	Voluntary contributions (Technical Assistance and Co-operation Fund)	Contributions received in support of selected programme activities		Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts		
				Statement III.B	Statement IV.B				Amount	Number	Man-days
Afghanistan	13 477	13 477	-	-	-	-	-	-	-	-	-
Albania	14 677	13 477	-	-	-	-	-	1 200	1	6	
Algeria	213 987	208 792	-	-	-	-	-	5 195	2	12	
Argentina	1 306 818	853 505	252 525	788	-	49 935	10 000	140 065	48	433	
Australia	4 039 427	3 099 109	820 313	-	10 316	-	1 105	108 584	20	145	
Austria	1 941 495	1 496 562	383 250	-	-	1 870	1 310	1 600	56 903	41	167
Bangladesh	22 891	16 226	5 250	-	-	-	15	-	1 400	1	2
Belarus	893 850	657 669	-	-	-	34 960	485	-	200 736	78	413
Belgium	2 474 394	2 336 999	127 796	-	8 399	-	-	-	1 200	1	6
Bolivia	14 077	13 477	-	-	-	-	-	-	600	1	3
Brazil	2 172 601	1 834 450	265 000	16 000	-	-	1 360	-	55 791	34	246
Bulgaria	241 273	192 035	10 000	-	178	-	-	-	39 060	22	132
Cambodia	13 477	13 477	-	-	-	-	-	-	-	-	-
Cameroon	18 727	13 477	5 250	-	-	-	-	-	-	-	-
Canada	8 155 639	6 118 814	1 050 395	1 509	533 020	-	1 751	-	450 150	167	1 029
Chile	186 555	107 218	42 000	-	10 000	-	65	13 500	13 772	4	34
China	1 874 645	1 306 028	409 500	-	944	-	315	38 533	119 325	50	304
Colombia	230 667	179 642	50 000	-	-	-	25	-	1 000	1	5
Costa Rica	26 088	26 083	-	-	-	-	15	-	-	-	-
Côte d'Ivoire	26 083	26 083	-	-	-	-	-	-	-	-	-
Cuba	175 639	117 817	47 250	-	-	-	-	-	10 572	4	22
Cyprus	35 966	25 426	9 800	500	-	-	240	-	-	-	-
Czech and Slovak Federal Republic	2 013 750	1 430 766	341 250	-	788	-	260	-	240 686	127	659
Democratic People's Republic of Korea	91 510	65 260	26 250	-	-	-	-	-	-	-	-
Denmark	1 752 453	1 359 336	357 000	-	821	9 000	900	-	25 396	13	68
Dominican Republic	39 690	38 690	-	-	-	-	-	-	1 000	1	5
Ecuador	39 826	38 811	-	-	-	-	15	-	1 000	1	5
Egypt	177 144	96 151	-	-	-	-	49 400	-	31 593	11	70
El Salvador	13 477	13 477	-	-	-	-	-	-	-	-	-
Ethiopia	13 492	13 477	-	-	-	-	15	-	-	-	-
Finland	1 691 504	1 031 287	262 500	-	263 579	-	280	-	133 858	48	262
France	17 709 680	12 470 061	3 249 750	-	852 335	57 034	15 290	188 200	877 010	290	2 542
Gabon	59 790	59 790	-	-	-	-	-	-	-	-	-
Germany	25 835 220	19 192 203	4 866 750	76 567	653 907	99 669	9 607	165 000	771 517	296	2 743
Ghana	14 222	14 192	-	-	-	-	30	-	-	-	-
Greece	775 057	543 110	204 750	-	3 000	-	85	-	24 112	10	51
Guatemala	26 416	26 401	-	-	-	-	15	-	-	-	-
Haiti	13 477	13 477	-	-	-	-	-	-	-	-	-
Holy See	23 351	20 631	2 625	-	-	-	95	-	-	-	-
Hungary	602 804	290 980	122 829	-	-	-	215	11 000	177 780	83	719
Iceland	76 087	60 337	15 750	-	-	-	-	-	-	-	-
India	847 138	503 562	194 250	-	-	11 850	1 210	61 390	74 876	56	350
Indonesia	266 350	217 445	39 000	-	2 000	-	105	4 200	3 600	3	18
Iran, Islamic Republic of	989 534	978 011	-	7 803	-	-	15	-	3 705	1	5
Iraq	153 260	153 260	-	-	-	-	-	-	-	-	-

Member State	TOTAL	C A S H				I N K I N D <sup>a/</sup> (UNAUDITED)					
		Assessed contributions	Voluntary contributions (Technical Assistance and Co-operation Fund)	Contributions received in support of selected programme activities		Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts		
				Statement III. B	Statement IV. B				Amount	Number	Man-days
Ireland	372 930	349 392	20 000	-	222	-	30	-	3 286	1	6
Israel	503 070	436 213	-	-	-	2 700	395	28 400	35 362	15	89
Italy	27 364 333	7 762 475	-	19 010 910	308 800	13 500	3 285	-	265 363	97	760
Jamaica	17 716	13 666	-	1 000	-	-	-	-	3 050	1	33
Japan	32 174 518	21 970 327	5 911 500	39 120	2 663 067	-	15 011	128 900	1 446 593	255	3 962
Jordan	13 876	13 861	-	-	-	-	15	-	-	-	-
Kenya	21 542	13 477	5 250	-	-	-	15	-	2 800	2	14
Korea, Republic of	699 934	274 221	115 500	-	42 148	-	155	30 757	237 153	42	844
Kuwait	616 442	578 064	-	26 716	-	-	-	-	11 662	3	18
Lebanon	13 825	13 795	-	-	-	-	30	-	-	-	-
Liberia	13 477	13 477	-	-	-	-	-	-	-	-	-
Libyan Arab Jamahiriya	702 709	561 012	-	-	53 097	-	-	-	88 600	14	435
Liechtenstein	25 729	20 479	5 250	-	-	-	-	-	-	-	-
Luxembourg	121 004	121 004	-	-	-	-	-	-	-	-	-
Madagascar	13 477	13 477	-	-	-	-	-	-	-	-	-
Malaysia	206 994	141 307	57 750	-	-	-	377	7 560	-	-	-
Mali	13 577	13 477	-	-	-	-	100	-	-	-	-
Mauritius	13 677	13 677	-	-	-	-	-	-	-	-	-
Mexico	1 974 337	1 325 838	488 250	-	1 121	-	75	-	159 053	23	497
Monaco	565 333	20 155	-	131 663	-	-	15	413 500	-	-	-
Mongolia	18 647	13 397	5 250	-	-	-	-	-	-	-	-
Morocco	77 844	53 078	21 640	b/	-	-	40	-	3 086	1	6
Myanmar	13 798	13 798	-	-	-	-	-	-	-	-	-
Namibia	13 215	13 215	-	-	-	-	-	-	-	-	-
Netherlands	5 122 377	3 282 970	855 750	-	864 343	-	1 300	-	118 014	65	290
New Zealand	478 907	459 209	-	-	19 673	-	25	-	-	-	-
Nicaragua	13 477	13 477	-	-	-	-	-	-	-	-	-
Niger	13 477	13 477	-	-	-	-	-	-	-	-	-
Nigeria	360 279	248 479	105 000	-	-	-	-	-	6 800	2	18
Norway	1 603 432	1 113 767	283 500	15 337	153 374	-	40	-	37 414	13	68
Pakistan	121 394	82 434	31 500	-	-	-	460	-	7 000	6	35
Panama	26 083	26 083	-	-	-	-	-	-	-	-	-
Paraguay	38 690	38 690	-	-	-	-	-	-	-	-	-
Peru	96 663	78 413	-	-	-	-	-	18 250	-	-	-
Philippines	134 451	128 985	5 376	-	-	-	90	-	-	-	-
Poland	1 149 653	827 509	288 750	-	-	-	100	5 000	28 294	17	87
Portugal	351 069	251 212	94 500	-	222	-	25	-	5 110	3	11
Qatar	104 167	102 818	-	1 349	-	-	-	-	-	-	-
Romania	321 813	278 022	-	-	-	-	-	-	43 791	24	132
Russian Federation	20 489 200	19 710 130	66 470	-	(1 880)	-	56 066	80 000	578 414	220	1 986
Saudi Arabia	2 099 575	2 089 893	-	-	(4 229)	-	235	-	13 676	4	22
Senegal	13 542	13 477	-	-	-	-	65	-	-	-	-
Sierra Leone	13 477	13 477	-	-	-	-	-	-	-	-	-
Singapore	140 364	140 259	-	-	-	-	105	-	-	-	-
South Africa	713 606	639 197	-	-	-	-	-	-	74 409	18	153

Member State	TOTAL	C A S H				I N K I N D <sup>a/</sup> (UNAUDITED)					
		Assessed contributions	Voluntary contributions (Technical Assistance and Co-operation Fund)	Contributions received in support of selected programme activities		Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts		
				Statement III.B	Statement IV.B				Amount	Number	Man-days
Spain	4 729 067	3 745 760	339 623	15 000	396 000	30 224	1 178	—	201 282	69	428
Sri Lanka	19 303	14 354	—	—	—	—	85	—	4 864	2	9
Sudan	13 696	13 696	—	—	—	—	—	—	—	—	—
Sweden	4 915 006	2 474 074	630 000	568 599	951 398	—	1 170	—	289 765	115	649
Switzerland	3 135 011	2 205 981	561 750	10 418	213 063	—	4 705	—	139 094	67	321
Syrian Arab Republic	53 381	53 351	—	—	—	—	30	—	—	—	—
Thailand	185 060	127 205	52 500	—	5 055	—	300	—	—	—	—
Tunisia	43 567	38 537	—	—	—	—	—	—	5 030	2	10
Turkey	600 544	418 523	168 000	—	2 421	—	330	—	11 270	4	16
Uganda	13 477	13 477	—	—	—	—	—	—	—	—	—
Ukraine	2 483 823	2 471 239	—	c/	—	—	—	—	12 584	11	47
United Arab Emirates	375 460	375 460	—	—	—	—	—	—	—	—	—
United Kingdom of Great Britain and Northern Ireland	13 429 770	9 336 644	2 525 250	33 972	713 464	96 305	3 992	—	720 143	335	2 438
United Republic of Tanzania	20 224	13 559	5 250	—	—	—	15	—	1 400	1	7
United States of America	73 758 649	54 169 842	11 500 000	—	6 648 191	450 575	9 530	31 500	949 011	509	2 185
Uruguay	68 663	52 988	15 000	—	—	—	75	—	600	1	3
Venezuela	724 223	722 423	—	—	—	—	—	—	1 800	2	9
Viet Nam	21 183	15 933	5 250	—	—	—	—	—	—	—	—
Yugoslavia	827 104	581 166	236 250	—	—	—	—	—	9 688	4	36
Zaire	15 196	13 696	1 500	—	—	—	—	—	—	—	—
Zambia	19 570	14 320	5 250	—	—	—	—	—	—	—	—
Zimbabwe	26 486	26 486	—	—	—	—	—	—	—	—	—
<b>TOTAL</b>	<b>281 773 858</b>	<b>197 514 132</b>	<b>37 567 892</b>	<b>19 956 463</b>	<b>15 369 625</b>	<b>807 687</b>	<b>233 622</b>	<b>1 237 290</b>	<b>9 087 147</b>	<b>3 363</b>	<b>26 080</b>
<b>NEW MEMBERS</b>											
Estonia	91 020	91 020	d/	—	—	—	—	—	—	—	—
Slovenia	251 514	172 273	e/	47 250	—	—	—	—	31 991	15	80
<b>OTHERS</b>											
Croatia f/	11 070	—	—	—	—	—	—	—	11 070	6	32
Lithuania f/	8 588	—	—	—	—	—	—	—	8 588	3	16

a/ Shown at actual cost where known, otherwise estimates provided by the Agency's Scientific Divisions and/or cost as provided by Member States for Equipment and supplies; costs as provided by Member States for Meetings and other items; and for Cost-free experts estimated salary cost of US\$ 200 per day plus cost of travel and subsistence provided by Member States.

b/ Pledged and paid an additional voluntary contribution in 1992 relating to 1991 of \$ 610.

c/ Withdrew pledges of voluntary contributions in 1992 relating to 1990 (\$ 307 548) and 1991 (\$ 607 600).

d/ Estonia became a Member of the Agency on 31 January 1992. In accordance with GC(XXXVI)/RES/597, all contributions received in respect of the 1992 Regular Budget will be deducted from those applicable to the Russian Federation for that year.

e/ Slovenia became a Member of the Agency on 21 September 1992. In accordance with GC(XXXVI)/RES/597, all contributions received in respect of the 1992 Regular Budget will be deducted from those applicable to Yugoslavia for that year.

f/ In accordance with GC(XXXVI)/RES/573 and GC(XXXVI)/RES/547 respectively, membership for Croatia and Lithuania has been approved; however, they have not as yet deposited an instrument of acceptance of the Agency's Statute.

**RESOURCES MADE AVAILABLE TO THE AGENCY**

**BY UNITED NATIONS AND OTHER INTERNATIONAL ORGANIZATIONS FOR 1992 INCLUDING CONTRIBUTIONS IN CASH AND IN KIND**

	TOTAL	CASH		IN KIND <sup>a/</sup> (UNAUDITED)					
		Contributions received in support of selected programme activities		Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts		
		Statement III.B	Statement IV.B				Amount	Number	Man-days
Commission of the European Communities (CEC)	371 206	273 249	83 188	—	—	—	14 769	8	28
Food and Agriculture Organization of the United Nations (FAO)	2 280 690	44 000	2 236 690	—	—	—	—	—	—
Fondation Cousteau	120 000	120 000	—	—	—	—	—	—	—
Regional Organization for the Protection of the Marine Environment (ROPME)	25 000	25 000	—	—	—	—	—	—	—
United Nations (UN)	1 627 000	—	1 627 000	—	—	—	—	—	—
United Nations Development Programme (UNDP)	(970 793)	—	(977 103)	—	—	6 310	—	—	—
United Nations Educational, Scientific and Cultural Organization (UNESCO)	386 357	386 357	—	—	—	—	—	—	—
United Nations Environment Programme (UNEP)	623 835	623 835	—	—	—	—	—	—	—
United Nations Industrial Development Organization (UNIDO)	110 000	110 000	—	—	—	—	—	—	—
Asian Development Bank (ADB)	80 000	—	80 000	—	—	—	—	—	—
OPEC Fund for International Development	50 000	—	50 000	—	—	—	—	—	—
Others	119 417	110 165	—	—	—	—	9 252	2	11
<b>TOTAL</b>	<b>4 822 712</b>	<b>1 692 606</b>	<b>3 099 775</b>	<b>—</b>	<b>—</b>	<b>6 310</b>	<b>24 021</b>	<b>10</b>	<b>39</b>

a/ Shown at actual cost where known, otherwise estimates provided by the Agency's Scientific Divisions and/or cost as provided by the Organizations for Equipment and supplies; costs as provided by the Organizations for Meetings and other items; and for Cost-free experts estimated salary cost of US\$ 200 per day plus cost of travel and subsistence provided by the Organizations.

## COMBINED TABLE OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1992 AND OF INCOME AND EXPENDITURE IN THE YEAR ENDED 31 DECEMBER 1992

Description	I ADMINISTRATIVE FUND including Deferred Programme Budget 1991 and WORKING CAPITAL FUND	II GENERAL FUND Technical Assistance and Co-operation Fund	III OPERATING FUND I Operational Facilities	IV GENERAL FUND Voluntary contributions from Member States, United Nations and other international organizations	V TRUST FUNDS	Adjustments <sup>a/</sup>	TOTAL
<b>ASSETS AND LIABILITIES AS AT 31 DECEMBER 1992</b>							
<b>Assets</b>							
Cash in hand	209 602	2 177	705 325	1 720	—	—	918 824
Cash at banks (including interest bearing bank deposits)	29 176 425	26 830 760	4 896 618	15 647 285	3 141 729	—	79 692 817
Contributions receivable	50 159 707	7 848 931	834 860	4 762 700	172 012	—	63 778 210
Accounts receivable, sundry debit balances and reserves	11 394 070	1 374 645	277 141	357 737	7 871	—	13 411 464
<b>Total Assets</b>	<b>90 939 804</b>	<b>36 056 513</b>	<b>6 713 944</b>	<b>20 769 442</b>	<b>3 321 612</b>	<b>—</b>	<b>157 801 315</b>
<b>Liabilities</b>							
Reserve for unliquidated obligations	15 467 324	11 218 507	444 443	3 645 316	793 875	—	31 569 465
Accounts payable, sundry credit balances and reserves	18 329 270	6 987 324	6 205 565	6 092 417	600 760	—	38 215 336
Principal of the Working Capital Fund	10 000 000	—	—	—	—	—	10 000 000
<b>Total liabilities</b>	<b>43 796 594</b>	<b>18 205 831</b>	<b>6 650 008</b>	<b>9 737 733</b>	<b>1 394 635</b>	<b>—</b>	<b>79 784 801</b>
<b>Fund balances</b>	<b>47 143 210</b>	<b>17 850 682</b>	<b>63 936</b>	<b>11 031 709</b>	<b>1 926 977</b>	<b>—</b>	<b>78 016 514</b>
<b>INCOME AND EXPENDITURE IN THE YEAR 1992</b>							
<b>Income</b>							
Unused (over-expended) balances as at 1 January	31 260 851	13 986 490	(8 557 975)	9 606 115	1 703 190	—	47 998 671
Unliquidated obligations brought forward	12 873 466	18 805 978	2 266 980	5 931 930	498 045	—	40 376 399
Income from contributions	197 514 132	38 493 843	34 843 827	21 198 009	2 091 859	(3 438 182)	290 703 488
Other income	10 438 858	(5 082 845)	(74 477)	(597 153)	—	—	4 684 383
Adjustment of prior years' income (net) b/	293 398	—	—	—	—	—	293 398
<b>Total funds available</b>	<b>252 380 705</b>	<b>66 203 466</b>	<b>28 478 355</b>	<b>36 138 901</b>	<b>4 293 094</b>	<b>(3 438 182)</b>	<b>384 056 339</b>
<b>Expenditure</b>							
Disbursements during the year	180 904 974 c/	37 134 277	27 969 976	21 461 876	1 572 242	(3 438 182)	265 605 163
Unliquidated obligations at year end	15 467 324	11 218 507	444 443	3 645 316	793 875	—	31 569 465
Surrender of prior years' cash surpluses	8 865 197	—	—	—	—	—	8 865 197
<b>Total expenditure</b>	<b>205 237 495</b>	<b>48 352 784</b>	<b>28 414 419</b>	<b>25 107 192</b>	<b>2 366 117</b>	<b>(3 438 182)</b>	<b>306 039 825</b>
<b>Unused balances at year end</b>	<b>47 143 210</b>	<b>17 850 682</b>	<b>63 936</b>	<b>11 031 709</b>	<b>1 926 977</b>	<b>—</b>	<b>78 016 514</b>

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

Regular Budget contribution (Statement III.B) to the International Centre for Theoretical Physics (ICTP)	\$ 1 268 381
Regular Budget contribution (Statement III.B) to the IAEA Marine Environment Laboratory	2 129 801
Regular Budget contribution (Statement IV.B) to the International Consultative Group on Food Irradiation (ICGFI)	25 000
Food and Agriculture Organization of the United Nations (FAO) contribution (Statement IV.B) to International Consultative Group on Food Irradiation (ICGFI)	15 000
	<u>\$ 3 438 182</u>

b/ Assessment income	\$ 283 534
Miscellaneous income	9 864
	<u>\$ 293 398</u>

c/ Including disbursements in the amount of \$ 11 713 930 in respect of unliquidated obligations carried forward from 1991 and prior years.

## PART IV

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. (a) Authority

The International Atomic Energy Agency (IAEA) is an autonomous intergovernmental organization founded in 1957 in accordance with a decision of the General Assembly of the United Nations. Its statutory mandate is to seek to accelerate and enlarge the contribution of atomic energy to peace, health and prosperity throughout the world and to ensure, so far as it is able, that assistance provided by it or at its request or under its supervision or control is not used in such a way as to further any military purpose.

#### (b) Purpose and financing of funds

The Agency maintains separate accounts for each Fund; these are combined into five groups for reporting purposes. The Funds are established on the basis of resolutions passed by the General Conference and are administered in accordance with the Financial Regulations adopted by the Board of Governors, Interim Financial Rules which are issued by the Director General, and procedures and practices established by the Secretariat in conformity therewith.

The purpose of Fund group I (Administrative Fund and Working Capital Fund) is to meet obligations of the Agency arising from authorized appropriations. The Administrative Fund is based on an annual Regular Budget approved by the General Conference and financed from assessed contributions and miscellaneous income. The Working Capital Fund is used to finance appropriations pending the receipt of contributions, and for purposes which are determined from time to time by the Board of Governors, with the approval of the General Conference; it is financed from advances from Member States.

The purpose of Fund group II (General Fund - Technical Assistance and Co-operation Fund) is to meet obligations related to the approved Technical Assistance and Co-operation programme. Fund group II is based on General-Conference-approved one-year allocations which are financed mainly from voluntary contributions. Unused funds may be carried forward for the completion of the approved programme.

The purpose of Fund group III (Operating Fund I - Operational Facilities - Activities partially financed from the Administrative Fund) is to meet obligations of the International Centre for Theoretical Physics and the IAEA Marine Environment Laboratory. The obligations of the latter include obligations related to projects carried out on behalf of the United Nations Environment Programme. Fund group III is financed from contributions made under contract by donor countries and from special voluntary contributions.

The purpose of Fund group IV (General Fund - Voluntary Contributions from Member States, United Nations and Other International Organizations in Support of Extrabudgetary Activities) is to meet obligations related to other extrabudgetary activities of approved programmes. They are accounted for under the General Fund. Fund group IV is financed from special voluntary contributions which are available for approved programmes and projects until they are actually used, in consultation with the donor concerned.

The purpose of Fund group V (Trust Funds) is to meet obligations related to activities financed from trust fund resources. Activities under this Fund group are consistent with, but not part of, the Agency's approved programmes, and are carried out on behalf of the trustors.

## **2. Significant accounting policies**

The financial statements of the Agency are reported in United States dollars ("US dollars") on the basis of the United Nations Rate of Exchange ("UNROE"), and reflect the application of the following significant accounting policies:

### **(a) Income recognition**

#### **Fund group I**

Assessments from Member States and miscellaneous income from work for others are recorded on the accrual basis. Assessments are established at the beginning of the year on the basis of the scale of assessments approved by the General Conference. They are recorded at the US dollar equivalent using the UNROE for US dollars against Austrian schillings ("AS") applicable at the time the General Conference approves the Regular Budget. At year-end the assessments are revalued, consideration being taken of the payments received during the year (at the UNROE applicable at the time of receipt) and of the unpaid balances (revalued on the basis of the year-end UNROE). Currency translation differences are recognized by adjusting the contribution income account and the contributions receivable account.

Other miscellaneous income is recorded on a cash basis. However, related accounts receivable and a corresponding provision are reflected in Statement I.D.

#### **Fund group II**

Voluntary contributions from Member States are recorded on the accrual basis, whereas miscellaneous income is recorded on a cash basis. Voluntary contributions may be made in US dollars or other currencies. Pledges announced in other currencies are initially recorded as the US dollar equivalents at the UNROE applicable at the time of pledging. Payments of

pledges are recorded as US dollar equivalents at the UNROE applicable at the time of receipt of payment. Income from assessed programme costs is recorded on a cash basis. However, accounts receivable related to outstanding assessed programme costs and a corresponding provision are reflected in Statement II.D.

### **Fund groups III, IV and V**

Income in these Fund groups is recorded on a cash basis. At year-end, however, contributions outstanding and a corresponding provision are reflected in Statements III.D, IV.D. and V.2.

#### **(b) Expenditures**

For all Fund groups, expenditures include disbursements and unliquidated obligations.

#### **(c) Obligations**

An obligation is an engagement of funds against the available balance of budget appropriations and available credits. Liquidated obligations are those obligations which have been cancelled or paid. Valid obligations which are unpaid are deemed to be unliquidated. Obligations are created on the basis of the following criteria:

Technical co-operation project staff and fellowships:	relevant agreement or contract
Procurement of equipment and supplies:	the issuance of purchase orders or contracts
Research and technical contracts:	agreements or contracts
Meetings:	a list approved by the Director General (for meetings to be held in the following year, on the basis of letters of invitation)
Travel:	travel taking place in the current year and travel commencing before the end of the current year but extending into the following year
General operating expenses:	goods and services to be provided for the current year

Costs of staff other than technical co-operation project staff are not obligated.

**(d) Physical assets**

The Agency's physical assets are expensed in the year of acquisition. Total expenditures for equipment, supplies and materials are disclosed in Note 3 below.

**(e) Contributions in kind**

Contributions in kind - in the form of expert services, equipment, meeting facilities and fellowships offered by Member States and international organizations - are not recorded in the accounts of the Agency. However, estimates of such contributions given are disclosed in Schedules E.1 and E.2, marked "Unaudited".

**(f) Contributions received in advance**

Contributions received in advance are considered a liability owed to the donor when initially received, and are recorded as income in the year to which they relate.

**(g) Treatment of exchange gains and losses**

**Fund groups I and II**

The treatment of exchange gains and losses relating to assessed contribution income and voluntary contribution income is described under 2(a) "Income recognition" above. The accounting treatment of all other exchange gains and losses is as follows:

- Realized gains and losses resulting from the liquidation of obligations are credited or charged to the corresponding programmes.
- Realized gains and losses resulting from the purchase of other currencies and the liquidation of accounts receivable (except assessments) and payable (other than obligations) are credited or charged to miscellaneous income.
- Unrealized net gains resulting from the revaluation of cash are recorded as a provision in Statements I.D and II.D, whereas net losses are charged to the miscellaneous income of each Fund concerned. Should significant net losses occur, the Board of Governors would be informed.
- Unrealized gains and losses relating to the revaluation of unliquidated obligations are recorded as adjustments to corresponding programme expenditures.

- Prior-year unliquidated obligations related to Fund group I are not revalued. Exchange gains or losses on their liquidation are transferred to surplus.

#### **Fund groups III, IV and V**

- Realized and unrealized gains and losses relating to obligations are recorded as adjustments to corresponding programme expenditures.
- For reporting purposes, all net gains and losses (realized and unrealized) in Fund groups III, IV and V are included as part of the gains and losses of Fund group I, except for the ICTP part of Fund group III, which is not subject to global cash management, and the Russian Federation Fund which holds exclusively non-convertible currency. These keep their gains and losses in the respective Fund.

Apart from the above, no other assets and liabilities are revalued in the Agency's accounts.

#### **(h) Fund balance**

For Fund groups II, III, IV and V, Fund balances represent the net assets (liabilities) of the Funds. These balances are carried forward to future periods, except for the Fund balance of the United Nations Environment Programme (UNEP) part of Fund group III, and the United Nations Development Programme (UNDP) part of Fund Group IV. Their carry-over is subject to project approval by the respective organizations.

#### **(i) Unused (over-expended) balance**

Unused balances represent the total of unobligated and unspent funds at the end of a period. For Fund Groups III, IV and V, over-expended balances are covered by cash deposits recorded in the balance sheet of the Fund concerned.

#### **(j) Prior year cash surplus/deficit**

Cash surpluses are allocated to Member States in accordance with the scale of contributions for the year to which they relate. The allocation is applied to Member States which have paid their respective contributions in full. Cash deficits are covered temporarily by advances from the Working Capital Fund pending receipt of prior years' assessed contributions.

### 3. Summary of expenditure (disbursements and unliquidated obligations) by major category and Fund group

Category	Fund group (in thousands of US dollars)					Total All Funds
	I Administrative Fund	II General Fund-TAC Fund	III Operating Fund I	IV General Fund-Voluntary Contributions	V Trust Funds	
Salaries	90 436	-	1 799	1 407	-	93 642
Common staff costs	35 553	2	1 790	2 087	-	39 432
Temporary assistance	3 933	-	4 783	4 086	-	12 802
Experts	-	5 679	3	1 289	-	6 971
Staff Costs	129 922	5 681	8 375	8 869	-	152 847
Travel	10 870	10 821	3 080	4 303	-	29 074
Equipment	12 018	20 608	941	5 778	1 978	41 323
Supplies and materials	5 831	2 922	1 217	724	342	11 036
Contracts	5 395	268	253	3 911	28	9 855
General operating expenses	16 808	-	2 954	94	-	19 856
Fellows, lecturers, and training	285	7 263	5 434	347	4	13 333
Miscellaneous	3 529	790	2 762	1 041	14	8 136
	184 658	48 353	25 016	25 067	2 366	285 460

### 4. Non-convertible currencies

The Agency's non-convertible cash holdings are equivalent to \$ 2 258 160 (1991: \$ 9 057 275) on the basis of the respective UNROEs applicable at year-end.

### 5. Cash management

Cash is managed globally to enable the Agency to meet its financial obligations in the currency mix required. Currency transfers between Funds or Fund groups are used to reduce the purchase of currencies outside the Agency. Amounts due between Funds or Fund groups are settled at their US dollar equivalents applicable at the transaction date. Interest income is initially recorded in the Administrative Fund (Fund group I). At year-end, the Technical Assistance and Co-operation Fund (Fund group II) share is calculated on the basis of interest-bearing currencies held monthly during the year by Fund group II as compared to all other Fund groups.

## 6. Termination benefits

Under the Provisional Staff Regulations and Staff Rules, staff members of the Agency are eligible to receive certain benefits on separation from the service of the Agency. The expenditures are recorded in the year in which the benefits are paid. Entitlements and the corresponding liabilities as at 31 December 1992 are estimated as follows:

	<u>Millions of US dollars</u>	
	<u>1992</u>	<u>1991</u>
Repatriation - grants	10	9
- travel and household removal	14	14
Accrued annual leave	14	12
End-of-service allowances		
- Headquarters	9	6
- Trieste	<u>2</u>	<u>1</u>
	<u>49</u>	<u>42</u>

## 7. Unliquidated obligations

The accounting policy for recording unliquidated obligations is set out in note 2(c) above.

In 1990, the Board of Governors approved the waiver of the "delivery principle" for recording Fund group I (Regular Budget) expenditures. The primary purpose of waiving the "delivery principle" was to allow the carry-over of appropriations for programme disbursements which will not occur until future financial periods. The "delivery principle" is not applied in the case of other Funds or Fund groups as it is difficult to determine the exact timing of the delivery of some services and equipment. It is estimated that, if the "delivery principle" had been applied, the unliquidated obligations would most probably have been reduced in 1992 by \$ 23 million (1991: \$ 18 million).

## 8. Deferred programme activities

In accordance with Financial Regulations 5.03, 7.01 and 7.02, as modified by the Board of Governors on 15 September 1988, the Secretariat has determined that deferred programme activities in the amount of \$ 16 229 600 will be carried out to the extent that 1992 and prior years' assessed contributions are received in 1993. This action extended the 1992 appropriation authority to 1993 so that the activities can be implemented if sufficient outstanding contributions are received in 1993.

In December 1992, the Board of Governors approved amendments to Financial Regulation 5.03 which clarify the authority of the Secretariat concerning deferred programme activities. In addition, the application of Financial Regulations 5.03 and 5.04 was suspended for two years in order to permit retention of the authority to implement the deferred programme.

Details by appropriation section are given in Statement I.A.1 in Part II. The accounting treatment for deferred programme activities is shown in Statements I.C and I.D.

Statement I.A.2 in Part II shows the implementation, in 1992, of the deferred programme activities carried over from 1991. An amount of \$ 607 753 was approved by the Board of Governors for further carry-over and implementation in 1993. \$ 1 190 172 of the original \$ 7 796 936 were returned to surplus for 1991.

## **9. Related Party Transactions**

Administrative responsibility for the Third World Academy of Sciences (TWAS) in Trieste, Italy, was transferred to the United Nations Educational, Scientific and Cultural Organization (UNESCO) effective 1 June 1991. Pending the takeover by UNESCO of Agency staff working full-time for TWAS, the Agency has made arrangements with UNESCO for the continuation of salary and other payments against monthly reimbursement. A deposit from UNESCO is used to cover the Agency's costs pending such reimbursements. As at 31 December 1992, UNESCO owed the Agency a net amount of \$ 105 898 under these arrangements. Payments in respect of the amount outstanding were received in January and February 1993.

In February 1993, the Board of Governors authorized the Director General to conclude an agreement with the Italian Government and UNESCO on the transfer of administrative responsibility for ICTP to UNESCO. This agreement, if concluded, would result in a transfer of all assets and liabilities to UNESCO as of the transfer date. Detailed financial arrangements are expected to be agreed upon with UNESCO in 1993.

## **10. Pension fund participation**

The Agency participates in and contributes to the United Nations Joint Staff Pension Fund (UNJSPF), which is liable for pension payments to eligible Agency staff members. The total liability of the Agency in the UNJSPF consists of its contributions accounted for on a current basis and of its share in any actuarial deficiency of the UNJSPF which is accounted for when levied.

## **11. Split appropriation/assessment system**

The split appropriation/assessment system was introduced in 1986 to reduce the Agency's exposure to the effects of currency exchange rate fluctuations on Regular Budget expenditures. Each year, the General Conference approves a budget for the Agency which is allocated in appropriation sections. The Director General may incur expenditures within the limits stated in the appropriation sections and for the purposes for which they were voted.

He cannot make any transfers between any of the sections without the prior approval of the Board of Governors. The amount in each section comprises a US dollar component and an Austrian schilling ("AS") component expressed as a US dollar equivalent on the basis of the average AS-to-US dollar UNROE experienced during the budget year. Therefore, the authority granted by the General Conference, expressed in US dollars, can be determined only at the end of the budget year.

Member States are assessed in accordance with the scale of assessment fixed by the General Conference. Individual assessments are also expressed in US dollars and an equivalent in US dollars of AS. However, as authorized by the General Conference, the AS component due is adjusted to its US dollar equivalent in the light of the AS-to-US dollar exchange rate applicable at the date of receipt by the Agency.

## **12. Health Insurance Premium Reserve Fund**

In order to provide full and supplementary medical insurance benefits to its staff members, the Agency has entered into contractual agreements with a health insurance broker. One of the agreements provides for premium adjustments in a given year on the basis of the claims experience of the previous year.

A Health Insurance Premium Reserve Fund has been established for the administration of surplus funds resulting from differences between amounts owed to the broker and premiums paid by staff members and the Agency. The Fund finances - totally or partially - premium increases that may arise in the future. The Fund is owned jointly by the Agency and the plan participants on the basis of their premium contributions. As at 31 December 1992, the balance of the Fund was AS 7 477 711 (1991: AS 13 411 960) or \$ 661 744 (1991: \$ 1 197 496) at the respective December UNROE. The Agency's share of the net assets is not recorded in the financial statements.

## **13. Services without charge**

The Agency provides certain administrative and audit services to several Austrian schilling-based Funds without charge.

## **14. Comparative figures**

Where applicable, the 1991 figures have been reclassified so as to conform to the statement presentation adopted in 1992.

