

THE AGENCY'S ACCOUNTS FOR 1993

GC(XXXVIII)/4

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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 1993.
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.

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 1993 and of the report of the Board of Governors thereon [*].

[*] GC(XXXVIII)/4

[1] INFCIRC/8/Rev.1

Thirty-eighth regular session

THE AGENCY'S ACCOUNTS FOR 1993

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INTRODUCTION TO THE AGENCY'S ACCOUNTS FOR 1993

1. I present herewith the Agency's accounts for the year ended 31 December 1993.
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 principles applied by the Secretariat in preparing the statements and schedules. 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. Statement I.A.1 reflects a change in the appropriation structure. Former Appropriation Section 7, General Services, has been merged with Appropriation Section 6 under the new name 'Executive Management, Administration and General Services'. Further details can be found in the Budget document for 1993 (GC(XXXVI)/1006).
4. Statement I.A.1 reflects also an amount of \$ 16 628 800 in respect of 1993 deferred programme activities for possible implementation in 1994. The extent to which 1992 deferred programme activities were implemented in 1993 is shown in Statement 1.A.2; activities in the amount of \$ 5 460 586 have been further carried over for implementation in 1994.
5. An Equipment Replacement Fund (ERF) was established in 1993 with allocations of \$ 40 000 from income related to computer services (reimbursable work for others), and \$ 1 685 000 from forced budget savings related to 1993 appropriations which was not yet available in cash at year-end. The total amount allocated to the Fund as at 31 December 1993 was \$ 1 725 000 (Statement I.D). A further amount of \$ 75 000 is included in the amount set aside for deferred programme activities 1993 (see Statement I.A.1, footnote b).
6. Statement I.A.3 reflects how the remaining balance of the 1991 deferred programme activities of \$ 607 753 carried over into 1993 was finally settled, resulting in an unused balance of \$ 188 282 which was credited to the 1992 cash surplus.
7. Statement I.B shows a reduction in estimated resources by \$ 393 091, due to the new membership of the Czech Republic and the Slovak Republic, replacing the Czech and Slovak Federal Republic. This year, actual resources fell short of estimated resources by \$ 75 771, mainly due to net unrealized losses on exchange recorded in the amount of \$ 4 467 422. These book losses are mainly due to the decline of the value of the Austrian schilling as compared to the US dollar during 1993.
8. The budget year 1992 closed with a final cash surplus of \$ 7 026 429 as shown in Statement I.C. Member States' individual shares in this surplus are reflected in Schedule C.1. The Secretariat intends to submit a proposal for the utilization of the surplus to the Board of Governors under the title 'Proposal for Return to Normal Programme Implementation in 1995'.

9. Statement I.E reflects an increase of the Working Capital Fund in the amount of \$ 2 000 000, bringing its principal to \$ 12 000 000, as fixed by the General Conference at its thirty-sixth regular session. During 1993, advances to the Administrative Fund totalling \$ 6 500 000 were made to temporarily finance appropriations. These advances, as well as the amount of \$ 4 760 484 related to the 1991 cash deficit carried over into 1993, were returned to the Working Capital Fund as soon as sufficient assessed contributions became available.

10. The term 'income' has been replaced by the term 'resources' in the headings of all statements, following a recommendation by the External Auditor. The purpose of this change is to bring the headings of statements more in line with their main purpose and contents. A number of minor other changes involving headings and subtotals have also been made to the statements and schedules for consistency reasons and better readability.

11. In June 1993, an agreement was signed between the Ministry of Atomic Energy of the Russian Federation and the Agency for the removal from Iraq, subsequent reprocessing and permanent disposition of nuclear fuel assemblies, funded by the United Nations. In 1993, \$ 11 640 400 has been paid against this contract. In 1994, further payments totalling \$ 13 174 600 are expected to be made. This and the financial results of other related activities are reflected in Statements IV.A, IV.B, IV.C and IV.D under the heading "3. United Nations Organizations: United Nations Security Council Resolution 687 on Iraq".

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

1. Member States:
Malaysia - contribution to the Joint UNDP/RCA/IAEA Project on the Use of Isotopes and Radiation to Strengthen Technology and Support Environmentally Sustainable Development (RAS/92/073)
2. United Nations Organizations:
United Nations - contribution to project BYE/9/003
Establishment of Monitoring Stations Network to develop the databases needed to deal with the consequences of the Chernobyl accident with respect to radioactive contamination of the environment in Belarus.

13. Statements V.1 and V.2 include a new Trust Fund "International Thermonuclear Experimental Reactor - Engineering Design Activities (ITER-EDA)" which was established by the Board of Governors in June 1993. Activities have started in 1994.

(signed)
HANS BLIX
Director General

PART I

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

31 March 1994

Sir,

I have the honour to transmit the financial statements of the International Atomic Energy Agency for the year ended 31 December 1993 which were submitted to me by the Director General in accordance with Financial Regulation 11.04. I have audited these statements and have expressed by 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 1993.

(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 1993. 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 standards on auditing, 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 about 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 1993 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
18 March 1994

**REPORT OF THE EXTERNAL AUDITOR
ON THE AUDIT OF THE ACCOUNTS OF THE
INTERNATIONAL ATOMIC ENERGY AGENCY
FOR THE YEAR ENDED 31 DECEMBER 1993**

INTRODUCTION

1. The financial statements of the International Atomic Energy Agency (the Agency) for the year ended 31 December 1993 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 4, 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 the international standards on auditing 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 11), then discuss the status of matters raised in prior years' reports (paragraphs 12 to 28), next report on the findings and recommendations from our audit work this year (paragraphs 29 to 70), and conclude by commenting on some other matters (paragraphs 71 to 75).

EXPLANATION OF THE AUDIT OPINION ON THE FINANCIAL STATEMENTS

7. The audit opinion on the Agency's financial statements is on page 4. 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 the 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 1993 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 1993 financial statements is without reservation.

11. In the future, full adoption of United Nations Common Accounting Standards could materially change the way the Agency accounts and reports financial transactions and events. We deal with this matter further in paragraphs 13 to 16.

FOLLOW-UP OF MATTERS RAISED IN PRIOR YEARS' REPORTS

12. 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.

13. **An action plan needs to be developed for adopting the United Nations Common Accounting Standards.** Last year, we reported that the adoption of Common Accounting Standards by United Nations organizations would have a major impact on the way the

Agency accounts for and reports financial information. We encouraged the Agency to play an active role in the development of standards and prepare for their implementation.

14. Accounting standards were developed during 1993 and endorsed by the General Assembly at its 48th session. At that time the General Assembly requested the Secretary-General and the Executive Heads of the United Nations organizations and programmes to take these standards into account in preparing their financial statements for the period ending 31 December 1993. The General Assembly recognized, however, that full implementation would take several years and requested a report on their application at its 51st session.

15. During 1993, the Agency conducted a preliminary review of the draft standards and concluded that there were a number of these policies which would give it significant problems if implemented fully.

16. During our audit we suggested that the Agency develop an action plan and set a timetable for recommending changes to the Board. The Agency has agreed to carry out a thorough examination of the impact of these standards on its accounting policies during 1994 in conjunction with the revision to the Financial Regulations.

17. **The Agency is in the Process of Completing Proposals to Revise its Financial Regulations and to Facilitate Comparisons Between the Budget and the Accounts.** Management informed us that they plan to submit papers to the Administrative and Budgetary Committee on revisions to the financial regulations and on revisions to the appropriation structure and related matters. We had not seen these proposals at the conclusion of our examination, but we plan to provide comments on them when they are available.

18. **The Department of Technical Co-operation has made Progress on Some Recommendations and Others will be Discussed at the 1994 Policy Review Seminar.** For over a year now the Department of Technical Cooperation has been taking steps to improve its management systems. These steps include taking action on several recommendations from our 1992 audit.

19. Our first recommendation was that co-ordination among staff of the Agency should be improved, building on the success of the interdepartmental seminars we observed in the fall of 1992. Several co-ordination meetings have been held with the technical departments and more are planned.

20. One of our recommendations was that country plans were needed to provide a sharper focus to project selection. Because useful plans depend on Member State co-operation and input, this matter is on the agenda for the Policy Review Seminar later this year. We support the Agency's proposed approach which is to prepare several plans on a trial basis with the co-operation of countries that express interest.

21. Another of our recommendations mentioned the need to consider the adequacy of radiation protection as one of the factors in assessing projects. It has been included in the new forms for project approval, and an intergovernmental model project was created to assist countries that cannot meet Agency standards. The Policy Review Seminar is also going to consider the subject. In addition, as we recommended, the Agency is applying more specific,

measurable factors in assessing 95-96 projects which are to be aimed at the end-user, be in line with national development priorities, and be practical.

22. We also recommended that evaluations should be improved and their findings followed up. Findings will now be followed up more closely. In the section of our report dealing with evaluation, we also noted the advantages of having projects with measurable objectives, so the Agency can select those that are most practical and useful, and then later evaluate whether they have made the impact they intended. We reviewed the twelve model projects in the 1994 programme and found that progress has been made in stating specific objectives and planned impacts, such as the number of cases to be treated, and the dollar savings in foreign currency. This is the sort of information the Agency should seek in its review of project requests and, ultimately, that it should report to Member States in its evaluations.

23. Finally, we recommended that the financial regulations should include specific coverage of TC. This change is now under study.

24. Good progress has been made in improving cash management practices, but further action is required. In our review of the Agency's cash management practices last year, we identified a number of opportunities for improving the way the Agency manages its cash resources. Specifically, we concluded that higher returns could be realized from better investment practices, without incurring additional risk. We also reported that additional savings could be achieved by improving cash flow forecasting procedures; streamlining arrangements with banks and other financial institutions; and benchmarking practices with other organizations. Lastly, we pointed out a number of deficiencies in internal control over cash management and recommended that action be taken to correct them.

25. The Agency has recently completed the first phase of its review of cash management. We are pleased to note that the review addressed all of our observations and recommendations and that action has been taken in several areas. Further action is planned in the second phase of the review which is expected to be completed during 1994.

26. During our follow-up work we noted improvements in the Agency's investment practices including foreign currency purchases, banking arrangements and strengthening of internal controls over cash management. We concur with the Agency's assessment that these changes have resulted in improved return on investments.

27. The Agency acknowledges, however, that further action is required with respect to improving cash forecasting, optimizing electronic banking services including automated bank reconciliations, streamlining administrative practices and reducing the number of accounts having little or no activity. An example where improved cash forecasting procedures would enhance the efficiency of the Agency's operations is discussed in paragraphs 66 to 70 in the section on Deferred Programme Activities.

28. We fully support the Agency's continuing initiative in these areas and encourage their early implementation. In addition, we have recommended that the Agency develop performance indicators to track improvements in all areas of cash management.

FINDINGS AND RECOMMENDATIONS FROM THE 1993 AUDIT

29. This year we continued our practice of examining the main functions of the Agency by examining certain aspects of the Department of Safeguards. In 1993 the Agency expended over \$76 million from regular and extrabudgetary funds on safeguards activities. It performs safeguards inspections on behalf of the international community in order to verify independently the compliance of states with safeguards agreements. Independent verification provides assurance that states are complying with their commitments concerning the peaceful use of nuclear energy. At the same time, safeguards serve as a warning system and a deterrent to diversion because they introduce the risk of early detection.

30. This year we also began to review information technology (IT), defined as computer-based systems and support activities, on which the Agency estimates it annually spends about \$20 million. In view of the size of the current investment, the growing importance of IT and the dispersion of resources throughout the Agency, we looked at how the two interdepartmental IT committees operate, and at the way departments share IT practices and information.

31. In both cases our purpose was to identify potential improvements in accountability and in management information or operations. The main findings and observations from our work are set out below.

Safeguards

32. Our work in the Department of Safeguards was carried out at a time when the Agency was engaged in a review of safeguards activities and development programme named "Programme 93+2". It is intended to put the Agency in a position to make proposals to the Board by early 1995 for a strengthened and more cost-effective safeguards system.

33. We reviewed the Agency's progress in developing Programme 93+2. We also examined how the Agency reports to the Board in the Safeguards Implementation Report (SIR) on the performance of its existing safeguards activities and the actions being taken to resolve certain problems in meeting inspection goals. Finally, we reviewed the reporting of cost information.

34. We examined relevant documents and files and interviewed officials in the Department of Safeguards and other departments in Vienna. We did not audit technical issues such as the design of safeguards approaches or the 1991-1995 safeguards criteria. In order to get a better understanding of the work of the Department, we visited a regional office and accompanied an IAEA team on an inspection of a nuclear power facility in a Member State.

35. We found there has been progress towards developing proposals to strengthen and streamline safeguards, but that "93+2" is an ambitious initiative that will require careful management attention in order to meet the commitments made to the Board. We also found that the Safeguards Implementation Report provides Member States with useful information on safeguards inspection activities. However, in our opinion improvements can be made to help Member States better interpret safeguards performance. In addition, we have suggested improvements in the acquisition of new inspection equipment, and in cost information.

36. The Agency is Taking Concerted Action to Strengthen and Streamline Safeguards. Events of recent years have dramatically focussed world attention on the Agency and led many Member States to recognize that the safeguards system needed to be strengthened. These developments highlighted the limited ability of the traditional approach in countries subject to comprehensive safeguards, which deals with declared facilities and material, to detect separate, clandestine fuel cycles. As a result, there has been international interest in the Agency's capability to detect undeclared facilities.

37. At the same time, the Agency is assuming new inspection responsibilities requiring the safeguarding of an increased number of complex facilities. The amount of material under safeguards has tripled in the past ten years. The Agency is negotiating safeguards agreements with new states, and has undertaken some difficult inspections in existing states. Recently, the Agency and Euratom have developed a new partnership approach that is expected to free resources to take on new work.

38. In 1993, the Agency's ongoing efforts to strengthen and streamline safeguards were brought together under the title of Programme 93+2. This programme has become the vehicle for developing a response to the Board's request that the Agency propose ways to increase the efficiency and effectiveness of safeguards.

39. We examined the Secretariat's progress with Programme 93+2 up to March 1994. During the early part of our work, we expressed a concern to management that insufficient emphasis had, up to that point, been placed on identifying cost savings in current operations. Management shared this view and redefined one task to focus on potential cost reductions.

40. We also found that the development of work plans had been slow, due to difficulties in identifying appropriate staff. However, goals, staff resources, milestones, and completion dates for most tasks had been established by the time we completed our work. The Agency is also taking steps to keep the Board informed about progress on Programme 93+2. It is committed to providing milestone reports to the Board in June and again in February 1995. It will also be providing briefings to missions prior to Board meetings and in the fall of 1994.

41. We noted that there has been some demonstrable progress with the programme - for example, in the field trials of environmental monitoring techniques. However, the Agency informed us that substantial obstacles still have to be overcome to establish confidence that the new approaches will be reliable. We were also told that the satisfactory resolution of technical questions will require a significant resource investment.

42. Overall, the Agency has made a sound start in addressing these important issues. However, Programme 93+2 is an ambitious undertaking whose success depends on many factors, particularly on close attention by management. The Agency faces numerous challenges in resolving technical issues, identifying staff and obtaining sufficient resources. In our view, unless these are overcome, the Agency may not be able to produce an integrated proposal for a strengthened and cost-effective safeguards system by early 1995.

43. The Safeguards Implementation Report is a Good Accountability Document, but It Can Be Improved. The SIR serves as an annual summary for Member States of the results of verification activities and the performance of the Department of Safeguards. The Report presents the Safeguards Statement (which is an overall conclusion on whether

safeguarded material was used for peaceful purposes); explains the responsibilities, objectives and goals of the Department; describes its performance; and identifies performance problems and corrective action. The SIR also gives information on the equipment and resources used, and on new program initiatives.

44. Because the SIR is the main vehicle for the annual reporting of safeguards activities to Member States, we examined the 1992 Report to see how safeguards performance was reported, and how identified problems in attaining performance goals were being addressed.

45. In our opinion, the SIR presents a synthesis of technical information in non-technical terms on the objectives of safeguards activities, associated performance standards, and actual results. The Agency is to be commended for providing Member States with a performance report containing information not only on achievements but also on problems encountered and action to be taken.

46. However, in our opinion, improvements can be made to the Report to help Member States better interpret safeguards inspection performance. Accordingly, we have made the following recommendations:

a. *The Agency should clarify the link between the Safeguards Statement and annual performance results.* The 1992 Summary Statement of Safeguards Performance in the SIR says: "the Secretariat did not detect any event which would indicate the diversion of a significant amount of nuclear material..." However, the SIR does not discuss how the Agency's actual performance in 1992 affected the Safeguards Statement, nor does it discuss the effect on the Statement of the decrease in performance from 1991 to 1992. Officials explained that the Statement was based primarily on the Agency's activities to detect the diversion of a significant quantity of nuclear material, and only secondarily on the timeliness of its inspections and on other information available. The relationship should be made clear between the Agency's performance in meeting its timeliness goals and the statement that no *event* was detected.

b. *The SIR should provide a clear and complete analysis of overall performance against objectives, and the reasons for failures to attain inspection goals.* One section of the SIR is devoted to safeguards implementation problems and recommendations, but some important problems which are discussed in other sections receive little discussion in this section of the Report. The SIR would be improved by a summary presentation of all the major reasons for failing to attain both quantity and timeliness goals, and their relative importance. Such a presentation would show that other problems, in addition to inconclusive surveillance, are significant causes of failures to meet inspection goals. Some of the factors that in our view do not receive adequate attention in the report are the lack of a complete safeguards approach, difficulties in planning or scheduling inspections or in arranging verification activities with the State, and difficulty in verifying long-cooled fuel.

c. *The Agency should use the concept of inspection goals consistently.* In referring to inspection goals, the Agency does not clearly distinguish when it is referring to quantity goals, when to timeliness goals, and when to both quantity and timeliness. If inspection goals are taken to mean quantity goal attainment alone, there were 90 out of 288 facilities (31%) where the goal was not fully met. If inspection goal

attainment includes performance opposite quantity and timeliness goals, there were 130 facilities (45%) where either or both goals were not fully met.

47. The Agency is Taking Action to Correct Identified Performance Problems, but Equipment Acquisitions Need to be Better Managed. We paid particular attention to those problems described in Section III of the SIR whose resolution the Agency believes would significantly improve the efficiency and effectiveness of safeguards. We found that the Agency has generally approached the resolution of these problems in a systematic fashion. It is working on the corrective actions identified in the SIR, and management reports that one of the high priority problems is nearing resolution.

48. One particular performance problem has been the Modular Integrated Video System. We looked at this case in more detail with a view to recommending improvements in the way the Department acquires equipment.

49. We note that the development of this equipment began ten years ago, and the first units were put into service in 1990 without adequate field testing of the production model. When units started failing, the Agency was slow to initiate a coordinated approach to identifying and addressing the causes. By the time of our audit, however, performance problems were being tracked and tests under controlled conditions had been conducted to identify possible causes of the system failures. Their performance has yet to meet their planned specifications, although reliability is improving.

50. There are, of course, risks involved in the development of new, high technology inspection tools. It can take longer than expected and exceed budget estimates. We note that the Agency does not carry out its own research and development of new instruments and equipment; rather, it relies on the support of Member States. Nevertheless, failures or under performance of inspection equipment can be costly for the Agency.

51. Thus, where major equipment or other capital expenditures are involved, the Agency should ensure that the following management processes are in place: appointing a project manager responsible for each project over its complete term; testing equipment in the field before full implementation; tracking operational performance to identify problems as early as possible; and evaluating each project afterwards to identify lessons to be learned.

52. Better Reporting of the Cost of Safeguards Operations is Needed. In our view, better cost information about Safeguards could be developed for both ongoing safeguards work and special programmes like "93+2". Additional information on the use of resources might be included in the SIR, the Accounts, or the Budgetary Performance Report.

53. Although the SIR identifies financial pressures in general, it does not state the number of facilities where budgetary restrictions caused the non-attainment of inspection goals, leaving the reader uncertain about the magnitude of the problem.

54. The SIR states that national support programmes made substantial contributions to the safeguards development programmes (such as for the development of new equipment). We believe that an estimate of the amount of such assistance should be disclosed as "contributions in kind" in the appropriate schedule in the Agency's Accounts.

55. We also noted that resources for Programme "93+2" were not specifically provided in the 1994 Budget. In some cases we understand they will be absorbed in normal workload; in others, resources will be reassigned; and in still other cases the Agency will be relying on the support programmes of Member States. We have suggested to management that the staff costs of projects in Programme 93+2 should be estimated so that the Agency can consider reporting the amount in the Budgetary Performance Report if a significant amount of regularly planned work has to be rescheduled.

56. **The Agency's response.** The Agency agrees that progress on Programme 93+2 will be closely monitored and reported to the Board. It also agrees that every effort should be made to further improve the quality of the SIR and the reporting of financial information. The following are the responses to the recommendations in paragraph 46:

[46a] In the past several years the Agency has been placing emphasis on enhancing the clarity in describing its evaluation methodology in Section I of the SIR. This effort will be continued when preparing future SIRs, in particular in explaining the link between the Safeguards Statement and the annual performance results. It should be noted, however, that the Safeguards Statement is a result of a comprehensive qualitative analysis of all available information; the statement is not a direct function of goal attainment.

[46b] This recommendation is understood as a need for provision of a complete list of reasons for failure to attain inspection goals in order that the reader be able to judge whether or not all the major safeguards implementation problems have been addressed in Section III of the SIR. Such a list is being prepared in the 1993 Safeguards Technical Report supporting the SIR.

[46c] This recommendation is to clearly distinguish references to quantity goals, timeliness goals, and the combined goals. An attempt will be made to clarify the terminology in a consistent manner throughout the SIR document.

Information Technology

57. The Agency plans to spend approximately \$20 million in 1994 on Information Technology (IT) to support its programmes and objectives. This cost information was put together by the Agency for the first time this year. It includes the software, hardware and telecommunications, staff and consultants to develop and deliver systems, but not cost-free experts and contributions in kind from Member States. Over 200 staff are involved, not including clerical support or the human resource cost of implementing IT technology. Human resource cost is difficult to estimate but it is significant, as industry analysts estimate the real cost of installing and supporting a personal computer for an employee at about six times the cost of the hardware and software. Overall, IT consumes a significant share of the Agency's resources, and the cost is likely to grow as the pace of technological change accelerates.

58. The impact of IT touches almost every facet of the Agency's operations, both its internal management and its work for Member States. Examples of new IT investments include the Safeguards Management Information System and the Payroll System. Information for

Member States is supplied by many of the Agency's IT systems such as the International Nuclear Information System, the Nuclear Energy and Facilities Information System, and the Financial Information and Control System that generates the Agency's financial statements.

59. In the late 1980's, the Agency made a decision to move from a centralized to a decentralized IT environment, to meet its needs better and to reduce costs. Decentralization can help the Agency tailor services to departmental needs, but it can also increase costs and impede Agency-wide information access.

60. Because of the overall importance of IT, we reviewed the structure the Agency has for managing information technology, and the extent to which information and experience are shared among departments.

61. The Agency needs stronger IT co-ordination and corporate support. At the present time the Agency does not manage IT as an Agency-wide or corporate resource, but it is moving in the right direction. There are two interdepartmental committees in the Agency dealing with IT matters, one composed primarily of the Deputy Directors General, and a sub-committee primarily of technical-level staff. The terms of reference for the senior committee were established in 1985; are not appropriate for a decentralized environment; and are now being reviewed. We were told that the intent of the current review is to create a senior (policy) committee that can provide stronger strategic and corporate leadership and coordination, and a (technical) subcommittee that can advise on IT plans and issues. We support this direction.

62. Both committees will need strong staff support so they have the information to frame issues and make decisions. This is one of several roles now played by the Division of Scientific and Technical Information, which also serves as central provider of IT services and IT adviser to its own department of Nuclear Energy and Nuclear Safety. The Division has been increasingly active in its corporate advisory role in recent years, for example in developing a standard technology architecture for the Agency. But the dimensions of the corporate advisory role are not clearly defined yet. In our view, this vital function should be clarified and formally endorsed along with the new roles of the interdepartmental committees. We believe the corporate advisory role should be strengthened, perhaps by redeploying existing resources to it.

63. Sharing of IT practices and information among departments can be improved. There are opportunities to share information and experiences within the Agency and thereby reduce the cost of information technology. Recent examples pointed out by Internal Audit indicate that the Agency uses a number of different procurement and inventory systems that do not share information and involve duplication of data capture and systems development efforts. Internal Audit also pointed out that new systems continue to be developed and implemented in isolation, with little or no reference to other departments. In our view, savings could be obtained in the future through improved sharing of data and coordination of efforts.

64. An example of the scope for sharing experience is in the development of computer-based systems for assisting managerial decision-making. A number of departments and divisions are considering or developing their own systems to supplement the data in the Financial Information and Control System. If each department or division designs and implements its

own systems without using the design lessons learned by others, and the data already collected by others, the initial costs would be in the order of \$3 million. This figure is not definitive; it is a simple extrapolation of the initial cost estimates of one such departmental system being developed at the current time. The example illustrates the potential opportunities for managing information technology more efficiently and effectively. We believe that sharing of IT plans and data can bring savings, and recommend that procedures be strengthened to ensure that all departments are aware of IT plans and data available in other departments in a timely manner.

Deferred Programme Activities

65. Last year we pointed out a number of drawbacks in the deferred programme activities exercise and suggested that alternative options be examined. We are pleased to note the Agency intends to submit a proposal to the Board to return to normal programme implementation in 1995.

66. **Better information would assist in the more effective implementation of deferred expenditure activities.** According to the Financial Regulations, appropriations for deferred programme activities can only be obligated after sufficient amounts of assessed contribution arrears are received. Agency officials decided to start implementing the 1992 deferred programme activities when funds equal to two thirds of the appropriation (about \$10.8 million) had been received. As a result, its implementation did not begin until the end of July 1993, with the bulk of the obligations (80%) being raised in November and December 1993.

67. This was a cautious and prudent approach from a financial perspective. Based on our analyses, we noted that \$4.6 million of arrears in contributions - equal to 30% of the 1992 deferred programme appropriation - was received by the end of March 1993 and \$6 million by the end of June 1993. Therefore, it appears that there were funds available early in the year to begin partial implementation of the programme.

68. Furthermore, the decision when to start implementing the deferred programme activities was based principally on financial considerations. In our view, when making this decision, the Agency should place more emphasis on the operational aspects of programme implementation. In our review, we saw little evidence of discussions or assessments of the impact of delays in programme implementation, or analysis of alternatives.

69. In view of the experience with implementing the 1992 Deferred Programme, we have suggested that the Agency should consider the timing of the implementation of the 1993 and 1994 Deferred Programme Activities. We have also recommended that formal cash flow analyses be prepared on a monthly basis and that procedures be put in place that would examine programme implementation issues on a more systematic basis.

70. **The Agency's response.** The Agency disagrees that funds could have been released earlier to begin implementation of the 1992 Deferred Programme. However, it agrees that a more systematic review of the operational aspects of programme implementation would be useful.

OTHER MATTERS

71. 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. In 1993, \$214,800 was written off primarily in adjustments to prior years' staff costs previously recorded in suspense accounts, and old outstanding invoices. No cases of fraud or presumptive fraud were brought to our attention by the Agency.

72. Other Audit Work. We have also audited, at the request of the Board of Governors, the financial statements for the year ended 31 December 1993 of the following Funds for which the Agency has management responsibility:

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

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

ACKNOWLEDGEMENTS

74. 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 Safeguards.

75. 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 information technology management project.

(signed)

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

External Auditor

Ottawa, Canada
18 March 1994

P A R T I I

STATEMENTS

TEXT OF A LETTER DATED 28 MARCH 1994 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 1993, 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

STATEMENT I.A.1

**ADMINISTRATIVE FUND
REGULAR BUDGET 1993**

**APPROPRIATIONS, EXPENDITURES, DEFERRED PROGRAMME ACTIVITIES, ALLOCATION TO EQUIPMENT REPLACEMENT FUND (ERF)
AND UNUSED BALANCES OF APPROPRIATIONS, BY SECTIONS OF THE BUDGET FOR THE YEAR ENDED 31 DECEMBER 1993**

Appropriation section	a/ Appropriations	Expenditures		Deferred programme activities 1993	Allocation to ERF (GOV/2631) from forced budget savings	Unused balances of appropriations	
		Disbursements	Unliquidated obligations				Total
1. Technical assistance and co-operation	11 422 000	9 919 346	79 302	9 998 648	1 177 900	195 000	50 452
2. Nuclear energy and safety	31 422 000	26 274 997	967 052	27 242 049	2 902 700	355 000	922 251
3. Research and isotopes	29 555 000	24 249 922	1 620 156	25 870 078	2 407 700	205 000	1 072 222
4. Safeguards	70 738 000	58 237 270	3 478 021	61 715 291	7 000 000	500 000	1 522 709
5. Policy-making organs	7 618 000	6 682 377	60	6 682 437	549 500	70 000	316 063
6. Executive management, administration and general services	43 799 000	34 782 915	2 944 911	37 727 826	2 126 400	335 000	3 609 774
7. Unallocated services	6 949 000	5 761 932	325 541	6 087 473	464 600 b/	25 000	371 927
Appropriation Budget	201 503 000	165 908 759	9 415 043	175 323 802	16 628 800	1 685 000	7 865 398
8. Reimbursable work for others (Shared support services)	5 419 000	4 354 843	829 680	5 184 523	-	-	234 477
TOTAL	206 922 000	170 263 602	10 244 723	180 508 325	16 628 800	1 685 000	8 099 875

a/ GC(XXXVI)/RES/593, para 1

b/ US\$ 75 000 foreseen as allocation to the Equipment Replacement Fund (GOV/2631)

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

STATEMENT I.A.2

**ADMINISTRATIVE FUND
DEFERRED PROGRAMME BUDGET 1992**

APPROPRIATIONS, EXPENDITURES, BALANCES CARRIED FORWARD AND UNUSED BALANCES BY SECTIONS OF THE BUDGET
FOR THE YEAR ENDED 31 DECEMBER 1993

Appropriation section	Appropriations	Expenditures			Balances carried forward for implementation in 1994	Unused balances of appropriations
		Disbursements	Unliquidated obligations	Total		
1. Technical assistance and co-operation	836 500	185 964	168 673	354 637	481 863	—
2. Nuclear energy and safety	3 127 000	594 734	161 985	756 719	1 901 928	468 353
3. Research and isotopes	2 316 100	596 175	690 474	1 286 649	902 585	126 866
4. Safeguards	7 199 400	956 830	4 826 969	5 783 799	1 415 601	—
5. Policy-making organs	418 600	350 667	8 426	359 093	52 400	7 107
6. Executive management and administration	867 500	137 540	407 199	544 739	307 585	15 176
7. General services	1 246 100	271 716	583 214	854 930	391 100	70
8. Unallocated services	218 400	(34 171)	245 047	210 876	7 524	—
Appropriation Budget	16 229 600 ^{a/}	3 059 455	7 091 987	10 151 442	5 460 586	617 572
9. Reimbursable work for others (Shared support services)	24 697	(146 359)	171 056	24 697	—	—
TOTAL	16 254 297	2 913 096	7 263 043	10 176 139	5 460 586	617 572

a/ GC(XXXVII)1061, Part II, Statement I.A.1

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

STATEMENT I.A.3

**ADMINISTRATIVE FUND
DEFERRED PROGRAMME BUDGET 1991**

**APPROPRIATIONS, EXPENDITURES, AND UNUSED BALANCES BY SECTIONS OF THE BUDGET
FOR THE YEAR ENDED 31 DECEMBER 1993**

Appropriation section	a/ Appropriations	Expenditures			Unused balances of appropriations
		Disbursements	Unliquidated obligations	Total	
1. Technical assistance and co-operation	49 168	47 065	—	47 065	2 103
2. Nuclear energy and safety	279 073	215 395	—	215 395	63 678
3. Research and isotopes	122 950	59 656	—	59 656	63 294
4. Operational facilities	—	—	—	—	—
5. Safeguards	5 761	5 662	—	5 662	99
6. Policy-making organs	10 917	10 730	—	10 730	187
7. Executive management and administration	139 458	80 544	—	80 544	58 914
8. General services	426	419	—	419	7
TOTAL	607 753	419 471	—	419 471	188 282

a/ GC(XXXVII)/1061, Part II, Statement I.A.2

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

STATEMENT I.B

ADMINISTRATIVE FUND

ESTIMATED AND ACTUAL RESOURCES FOR THE YEAR ENDED 31 DECEMBER 1993

	Budget estimates	a/ Adjustments	Adjusted estimates	Actual resources			Surplus (deficit) of actual resources over adjusted budget estimates
				Receipts	Outstanding	Total	
Assessed contributions from Member States	199 490 161	(1 097 786) b/	198 392 375	167 593 063	30 799 312	198 392 375	-
Contribution assessed on new Member States	-	704 695 c/	704 695	-	704 695	704 695	-
Foreign currency revaluation	199 490 161 (1 231 161)	(393 091) -	199 097 070 (1 231 161)	167 593 063 -	31 504 007 -	199 097 070 -	- 1 231 161
Total assessments and revaluation	198 259 000	(393 091)	197 865 909	167 593 063	31 504 007	199 097 070	1 231 161
Miscellaneous income							
(a) Work for others (Appropriation 9)							
Data processing services	537 000	-	537 000	532 020	50 309	582 329	45 329
Printing services	1 668 000	-	1 668 000	1 336 436	648 994	1 985 430	317 430
Medical services	936 000	-	936 000	511 100	242 611	753 711	(182 289)
Library services	1 303 000	-	1 303 000	793 923	358 307	1 152 230	(150 770)
Radiation protection services	279 000	-	279 000	241 731	-	241 731	(37 269)
Translation services	55 000	-	55 000	44 529	-	44 529	(10 471)
Nuclear Fusion Journal	641 000	-	641 000	424 563	-	424 563	(216 437)
Sub-total	5 419 000	-	5 419 000	3 884 302	1 300 221	5 184 523	(234 477)
(b) Attributable to specific programmes							
Publications of the Agency - INIS	544 000	-	544 000	496 409	-	496 409	(47 591)
Publications of the Agency - Other	609 000	-	609 000	615 278	-	615 278	6 278
Laboratory Income	210 000	-	210 000	169 353	-	169 353	(40 647)
INIS/AGRIS Direct Access income	54 000	-	54 000	37 289	-	37 289	(16 711)
Amounts recoverable from safeguards agreements	450 000	-	450 000	530 941	-	530 941	80 941
Programme support income	528 000	-	528 000	224 061	-	224 061	(303 939)
Other service income	10 000	-	10 000	852	-	852	(9 148)
Sub-total	2 405 000	-	2 405 000	2 074 183	-	2 074 183	(330 817)
(c) Not attributable to specific programmes							
Investment and interest income	650 000	-	650 000	4 302 308	-	4 302 308	3 652 308
Gain (Loss) on exchange of currencies	-	-	-	(4 467 422)	-	(4 467 422)	(4 467 422)
Other	189 000	-	189 000	262 476	-	262 476	73 476
Sub-total	839 000	-	839 000	97 362	-	97 362	(741 638)
Sub-total (b) and (c)	3 244 000	-	3 244 000	2 171 545	-	2 171 545	(1 072 455)
Sub-total (a), (b) and (c)	8 663 000	-	8 663 000	6 055 847	1 300 221	7 356 068	(1 306 932)
TOTAL ASSESSMENTS AND MISCELLANEOUS INCOME	206 922 000	(393 091)	206 528 909	173 648 910	32 804 228	206 453 138	(75 771)

a/ GC(XXXVI)/1006

b/ The Czech and Slovak Federal Republic ceased to exist on 31 December 1992.

c/ The Czech Republic and the Slovak Republic became Members in 1993 with assessments of \$ 538 130 and \$ 166 565 respectively (Schedule B.1).

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

STATEMENT I.C

ADMINISTRATIVE FUND

STATEMENT OF BUDGETARY AND CASH SURPLUS (DEFICIT)
AS AT 31 DECEMBER 1993

	1993	1992
<u>Current year</u>		
Receipts (Statement I.B)	173 648 910	177 068 342
Disbursements (Statement I.A.1)	<u>(170 263 602)</u>	<u>(167 632 342)</u>
Excess (shortfall) of receipts over disbursements	3 385 308	9 436 000
Unliquidated obligations (Statement I.A.1)	(10 244 723)	(11 027 016)
Deferred programme activities 1993 (Statement I.A.1)	(16 628 800)	(16 229 600)
Allocation to Equipment Replacement Fund (Statement I.A.1)	<u>(1 685 000)</u>	<u>-</u>
Provisional surplus (deficit)	(25 173 215)	(17 820 616)
Contributions receivable (Schedule B.1)	31 504 007	30 150 643
Miscellaneous income receivable (Statement I.B)	<u>1 300 221</u>	<u>734 005</u>
Budgetary surplus (Statement I.D)	<u>7 631 013</u>	<u>13 064 032</u>
<u>Disposition of prior year's provisional surplus (deficit)</u>		
Prior year provisional deficit	(17 820 616)	(21 327 792)
Receipt of:		
Contributions all prior years		
Total contributions received	27 546 155	
Refund to Working Capital Fund for cash deficit 1991	<u>(4 760 484)</u>	
Miscellaneous income		
	22 785 671	13 144 813
	734 005	888 757
Savings on liquidation of prior year's obligations:		
1992 Regular Budget	401 255	
1991 Research contracts (Schedule C.2)	38 500	
1991 Deferred Programme	<u>81 760</u>	
	521 515	1 343 566
Unused balances of deferred programme activities:		
Deferred Programme Budget 1992 (Statement I.A.2)	617 572	
Deferred Programme Budget 1991 (Statement I.A.3)	<u>188 282</u>	
	805 854	1 190 172
Prior year cash surplus (deficit)	7 026 429	(4 760 484)

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

STATEMENT I.D

ADMINISTRATIVE FUND

ASSETS, LIABILITIES AND SURPLUS AS AT 31 DECEMBER 1993

ASSETS	1993	1992	LIABILITIES AND SURPLUS	1993	1992
CASH			UNLIQUIDATED OBLIGATIONS		
Current accounts and deposit accounts at banks (Schedule A.3)	26 700 998	22 763 152	Current year (Statement I.A.1)	17 507 766	15 225 974
Cash in hand and travellers' cheques	232 022	209 602	Prior years	346 950	241 350
	<u>26 933 020</u>	<u>22 972 754</u>		<u>17 854 716</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	<u>3 018 650</u>	<u>8 675 518</u>
1959-1987 Budgets	803 591	999 404	ACCOUNTS PAYABLE AND OTHER CREDIT BALANCES		
1988 Budget	162 669	248 849	Member States	73 984	507 922
1989 Budget	270 523	375 649	United Nations, specialized agencies and other international organizations	107 854	95 393
1990 Budget	685 185	840 367	Staff accounts	1 655 469	1 546 958
1991 Budget	2 072 307	17 544 795	Other accounts	447 962	531 272
1992 Budget	17 263 673	30 150 643	Suppliers and contractors	525	16 505
	<u>21 257 948</u>	<u>50 159 707</u>	Provision for uncollected miscellaneous income	942 289	994 261
				<u>3 228 083</u>	<u>3 692 311</u>
1993 Budget	31 504 007	—	TOTAL LIABILITIES	<u>24 101 449</u>	<u>32 595 637</u>
	<u>52 761 955</u>	<u>50 159 707</u>	SURPLUS		
ACCOUNTS RECEIVABLE			Appropriated:		
Member States	3 170 789	1 644 207	Future programmes	3 662 250	1 809 860
United Nations, specialized agencies and other international organizations	1 483 264	1 110 452	Equipment Replacement Fund	1 725 000	—
Staff accounts	1 043 234	1 478 043	Deferred programme activities		
Suppliers and contractors	1 206 236	1 105 428	Regular Budget 1993 (Statement I.A.1)	16 628 800	—
Other accounts	157 076	273 995	Deferred Programme Budget 1992 (Statement I.A.2)	5 460 586	16 229 600
Publications sales	499 205	646 147	Deferred Programme Budget 1991 (Statement I.A.3)	—	607 753
Safeguards services	391 715	275 701		<u>27 476 636</u>	<u>18 647 213</u>
INIS/AGRIS services	2 065	38 428	Current year's budgetary surplus (Statement I.C)	7 631 013	13 064 032
Laboratory services	44 655	32 885	Reserve for prior years' uncollected contributions	21 257 948	20 009 064
Other services	4 648	1 100	Prior year's cash surplus (deficit) (Statement I.C)	7 026 429	(4 760 484)
	<u>8 002 887</u>	<u>6 606 386</u>	Other cash surpluses withheld (Schedule C.1)	204 387	183 385
				<u>63 596 413</u>	<u>47 143 210</u>
TOTAL ASSETS	<u>87 697 862</u>	<u>79 738 847</u>	TOTAL LIABILITIES AND SURPLUS	<u>87 697 862</u>	<u>79 738 847</u>

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

STATEMENT I.E

WORKING CAPITAL FUND
as at 31 December 1993

	1993	1992
1. <u>Status of advances to/from the Administrative Fund</u>		
Advance brought forward	4 760 484	-
Advance made to the Administrative Fund	6 500 000	6 760 484
Reimbursements from the Administrative Fund	<u>(11 260 484)</u>	<u>(2 000 000)</u>
	<u>-</u>	<u>4 760 484</u>
2. <u>Assets, Liabilities and Principal of the Fund</u>		
ASSETS		
Cash in banks (Schedule A.3)	12 056 808	6 413 273
Advances due from the Administrative Fund	-	4 760 484
Advances receivable	<u>57 891</u>	<u>27 200</u>
TOTAL ASSETS	<u>12 114 699</u>	<u>11 200 957</u>
LIABILITIES		
Advances received for future year (Schedule B.3)	46 299	1 200 957
New Member States' assessments (Schedule B.3)	<u>68 400</u>	<u>-</u>
TOTAL LIABILITIES	114 699	1 200 957
PRINCIPAL OF THE FUND	<u>12 000 000</u>	<u>10 000 000</u>
TOTAL LIABILITIES AND PRINCIPAL OF THE FUND	12 114 699	11 200 957

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

STATEMENT II.A

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

RESOURCES, EXPENDITURES AND UNUSED RESOURCES IN THE YEAR ENDED 31 DECEMBER 1993

Allocations	Resources ^{a/}	Expenditures			Unused resources
		Disbursements	Unliquidated obligations	Total	
Africa	17 871 314	9 083 216	4 646 571	13 729 787	4 141 527
Asia and the Pacific	15 280 554	9 428 636	2 284 081	11 712 717	3 567 837
Latin America	14 172 203	8 008 791	3 841 758	11 850 549	2 321 654
Middle East and Europe	13 850 651	5 925 733	3 071 220	8 996 953	4 853 698
Interregional	4 416 090	3 228 197	723 565	3 951 762	464 328
Global	895 627	637 431	65 393	702 824	192 803
Reserve	977 003	403 268	221 944	625 212	351 791
Undistributed	5 437 310	—	—	—	5 437 310
UNDP Programme Support	4 998	2 998	1 381	4 379	619
TOTAL	72 905 750	36 718 270	14 855 913	51 574 183	21 331 567

a/ See Statement II.C

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

STATEMENT II.B

GENERAL FUND
TECHNICAL ASSISTANCE AND CO-OPERATION FUND
ESTIMATED AND ACTUAL RESOURCES IN THE YEAR ENDED 31 DECEMBER 1993

	Current year	1992	1991	1990	1989	Total
I. Estimates						
Targets	55 500 000	52 500 000	49 000 000	45 500 000	42 000 000	244 500 000
Estimated other income	1 000 000	1 000 000	1 000 000	1 000 000	1 000 000	5 000 000
	a/					
Total allocations	56 500 000	53 500 000	50 000 000	46 500 000	43 000 000	249 500 000
II. Actuals						
1. Voluntary contributions received for 1993						
1993	41 588 181 b/	-	-	-	-	41 588 181
1992	633 465	36 230 629	-	-	-	36 864 094
1991	166 074	616 978	36 703 915	-	-	37 486 967
1990	89 095	55 900	1 215 116	36 855 225	-	38 215 336
1989	-	5 000	203 422	1 514 314	33 810 873	35 533 609
for prior years	4 030	18 802	733 157	353 728	392 854	1 502 571
Total	42 480 845	36 927 309	38 855 610	38 723 267	34 203 727	191 190 758
2. Assessed programme costs received						
	1 827 490	1 793 239	1 500 657	1 651 199	1 204 548	7 977 133
3. Other income and exchange adjustments						
	(846 524)	(5 082 845)	(1 062 192)	(5 840 948)	429 620	(12 402 889)
Total received	43 461 811	33 637 703	39 294 075	34 533 518	35 837 895	186 765 002
4. Resources outstanding						
Voluntary contributions pledged and unpaid	1 429 712	588 750	330 026	288 256	199 126	2 835 870
Prior to 1989	-	-	-	-	-	65 588
Sub-total	1 429 712 b/	588 750	330 026	288 256	199 126	2 901 458
Assessed programme costs	1 335 460	888 420	737 742	543 173	403 625	3 908 420
Prior to 1989	-	-	-	-	-	1 922 627
Sub-total	1 335 460	888 420	737 742	543 173	403 625	5 831 047 c/
Total outstanding	2 765 172	1 477 170	1 067 768	831 429	602 751	1 988 215
Total actual resources	46 226 983	35 114 873	40 361 843	35 364 947	36 440 646	1 988 215
Difference between actuals and estimates	(10 273 017)	(18 385 127)	(9 638 157)	(11 135 053)	(6 559 354)	1 988 215
						(54 002 493)

a/ GC(XXXVI)/RES/594

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
RESOURCES, EXPENDITURES AND UNUSED BALANCE
IN THE YEAR ENDED 31 DECEMBER 1993

	1993	1992
Balance as at 1 January 1993		
Unused balance	17 850 682	13 986 490
Unliquidated obligations	<u>11 218 507</u>	<u>18 805 978</u>
Total	<u>29 069 189</u>	<u>32 792 468</u>
Resources		
Voluntary contributions:		
Pledged for the current year (Schedule B.2)	43 017 893	37 615 142
Pledged and adjusted in current year relating to prior years' programme	(162 298)	(914 538)
Assessed programme costs	1 827 490	1 793 239
Miscellaneous income:		
Interest	1 926 618	2 094 485
Other	2 975	650
Adjustments to prior years' programmes	708	(14 276)
Exchange adjustments – losses (realized)	(155 366)	
– losses (unrealized)	<u>(2 621 459)</u>	<u>(7 163 704)</u>
Total	<u>43 836 561</u>	<u>33 410 998</u>
Total resources available	<u>72 905 750</u>	<u>66 203 466</u>
Expenditures (Statement II.A)		
Disbursements	36 718 270	37 134 277
Unliquidated obligations	<u>14 855 913</u>	<u>11 218 507</u>
Total expenditures	<u>51 574 183</u>	<u>48 352 784</u>
Unused balance at year end	21 331 567	17 850 682

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

STATEMENT II.D

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

ASSETS, LIABILITIES AND FUND BALANCE AS AT 31 DECEMBER 1993

ASSETS	1993	1992	LIABILITIES AND FUND BALANCE	1993	1992
Cash in hand	4 167	2 177	Reserve for unliquidated obligations	14 855 913	11 218 507
Cash at banks (Schedule A.3)	32 646 803	26 830 760	Contributions received in advance	612 976	1 476 398
Voluntary contributions receivable (Schedule B.2)	2 901 458	2 526 708	Reserve for uncollected assessed programme costs	5 831 047	5 322 223
Assessed programme costs receivable (Schedule D.1)	5 831 047	5 322 223	Accounts payable and other credit balances		
Accounts receivable and other debit balances			- Staff accounts	39 983	81 681
- Staff accounts	97 359	176 889	- United Nations, specialized agencies and other international organizations	206 628	107 022
- United Nations, specialized agencies and other international organizations	95 159	62 172	- Member States	<u>37</u>	<u>-</u>
- Member States	184 398	73 322	TOTAL LIABILITIES	21 546 584	18 205 831
- Suppliers and contractors	25 791	2 324	FUND BALANCE	21 331 567	17 850 682
- Funds with agents	1 017 882	1 032 689			
- Others	<u>74 087</u>	<u>27 249</u>	TOTAL LIABILITIES AND FUND BALANCE	42 878 151	36 056 513
TOTAL ASSETS	42 878 151	36 056 513			

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

STATEMENT III.A

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

RESOURCES, EXPENDITURES AND UNUSED BALANCES IN THE YEAR ENDED 31 DECEMBER 1993

	Resources a/				Expenditures a/			Unused balances
	Unused balances as at 1 January	Unliquidated obligations brought forward	Receipts	Total	Disbursements	Unliquidated obligations at year end	Total	
International Centre for Theoretical Physics, Trieste, Italy	2 305	201 772	19 443 064	19 647 141	17 847 624	179 981	18 027 605	1 619 536
IAEA Marine Environment Laboratory, Monaco	61 631	36 100	4 901 780	4 999 511	3 533 744	331 380	3 865 124	1 134 387
TOTAL	63 936	237 872	24 344 844	24 646 652	21 381 368	511 361	21 892 729	2 753 923

a/ Statement III.C

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

STATEMENT III.B

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

ESTIMATED AND ACTUAL RESOURCES FOR THE YEAR ENDED 31 DECEMBER 1993

	Original estimates a/	Receipts	Difference
A. <u>International Centre for Theoretical Physics</u>			
Brazil	–	26 000	26 000
Iran, Islamic Republic of	–	17 568	17 568
Italy	16 736 000	13 738 806	(2 997 194)
Japan	39 000	39 120	120
Kuwait	–	53 827	53 827
Qatar	–	13 118	13 118
Spain	15 000	15 000	–
Sweden	–	501 937	501 937
Switzerland	–	50 676	50 676
Turkey	–	99 980	99 980
United Kingdom of Great Britain and Northern Ireland	34 000	–	(34 000)
United States of America	–	31 678	31 678
United Nations Educational, Scientific and Cultural Organization (UNESCO)	340 000	344 200	4 200
United Nations Industrial Development Organization (UNIDO)	–	90 000	90 000
Commission of the European Communities (CEC)	–	468 155	468 155
Other contributions	–	92 468	92 468
Administrative Fund (IAEA)	1 570 000	1 387 916	(182 084)
Sub-total	18 734 000	16 970 449	(1 763 551)
B. <u>IAEA Marine Environment Laboratory</u>			
Principality of Monaco	138 000	143 525	5 525
Other Member States b/ Australia	50 000	29 787	787 029
Germany		30 283	
Japan		366 000	
Sweden		410 959	
Food and Agriculture Organization of the United Nations (FAO)	30 000	–	(30 000)
International Union for Conservation of Nature and Natural Resources (IUCN)	–	30 000	30 000
Regional Organization for the Protection of the Marine Environment (ROPME)	50 000	50 600	600
United Nations Environment Programme (UNEP)	850 000	1 349 371	499 371
United Nations Educational, Scientific and Cultural Organization (UNESCO)	100 000	11 000	(89 000)
Commission of the European Communities (CEC)	82 000	–	(82 000)
Fondation Cousteau	–	30 000	30 000
Other contributions	–	54 619	54 619
Administrative Fund (IAEA)	2 448 000	2 185 758	(262 242)
Sub-total	3 748 000	4 691 902	943 902
TOTAL	22 482 000	21 662 351	(819 649)

a/ GC(XXXVI)/1006, Tables 1 and 4 and GC(XXXVI)/RES/593, para.1

b/ Member States not identified in the Agency's Budget.

(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

RESOURCES, EXPENDITURES AND UNUSED BALANCES
IN THE YEAR ENDED 31 DECEMBER 1993

	1993	1992
1. <u>International Centre for Theoretical Physics</u>		
Unused (over-expended) balance as at 1 January	2 305	(8 969 009)
Unliquidated obligations brought forward	201 772	2 104 551
Income from current year contributions (Statement III.B)	16 970 449	21 679 817
Income from prior years' contributions	506 041	9 528 373
Income from housing facilities	1 712 435	2 396 522
Other income and exchange adjustments (net)	254 139	(2 470 999)
Total resources available	19 647 141	24 269 255
Disbursements during the year	17 847 624	24 065 178
Unliquidated obligations at year end	179 981	201 772
Total expenditures	18 027 605	24 266 950
Unused balance at year end	1 619 536	2 305
2. <u>IAEA Marine Environment Laboratory</u>		
Unused balance as at 1 January	61 631	411 034
Unliquidated obligations brought forward	36 100	162 429
Income from current year contributions (Statement III.B)	4 691 902	3 367 434
Income from prior years' contributions	201 046	268 203
Other income	8 832	-
Total resources available	4 999 511	4 209 100
Disbursements during the year	3 533 744	3 904 798
Unliquidated obligations at year end	331 380	242 671
Total expenditures	3 865 124	4 147 469
Unused balance at year end	1 134 387	61 631

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

STATEMENT III.D

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

ASSETS, LIABILITIES, RESERVES AND FUND BALANCES AS AT 31 DECEMBER 1993

ASSETS	1993	1992	LIABILITIES, RESERVES AND FUND BALANCES	1993	1992
1. International Centre for Theoretical Physics					
Cash in hand	505 475	555 325	Reserve for unliquidated obligations	179 981	201 772
Cash at banks (Schedule A.3)	1 411 314	4 767 479	Contributions received in advance	42 000	355 700
Contributions receivable	249 974	588 772	Reserve for uncollected contributions	249 974	588 772
Accounts receivable and sundry debit balances	134 777	251 978	Accounts payable, sundry credit balances and other reserves	210 049	421 283
			Advance from UNIDO on behalf of the Government of Italy	–	4 593 722
			TOTAL LIABILITIES	682 004	6 161 249
			FUND BALANCE	1 619 536	2 305
TOTAL ASSETS	2 301 540	6 163 554	TOTAL LIABILITIES AND FUND BALANCE	2 301 540	6 163 554
2. IAEA Marine Environment Laboratory					
Cash in hand	121 222	150 000	Reserves:		
Cash at banks (Schedule A.3)	1 323 452	129 139	Unliquidated obligations – current year (Statement III.A)	331 380	242 671
Contributions receivable	336 241	246 088	Unliquidated obligations – prior years	5 000	–
Accounts receivable and sundry debit balances	26 093	25 163	Uncollected contributions	336 241	246 088
			TOTAL RESERVES	672 621	488 759
			FUND BALANCE	1 134 387	61 631
TOTAL ASSETS	1 807 008	550 390	TOTAL RESERVES AND FUND BALANCE	1 807 008	550 390

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

STATEMENT IV.A

GENERAL FUND
VOLUNTARY CONTRIBUTIONS FROM MEMBER STATES, UNITED NATIONS AND OTHER
INTERNATIONAL ORGANIZATIONS IN SUPPORT OF EXTRABUDGETARY ACTIVITIES
RESOURCES, EXPENDITURES AND UNUSED BALANCES IN THE YEAR ENDED 31 DECEMBER 1993

	Resources				Expenditures			
	Unused balances as at 1 January	Unliquidated obligations brought forward	Receipts	Total	Disbursements	Unliquidated obligations at year end	Total	Unused balances
Technical assistance and co-operation:								
for Projects	4 105 784	1 469 324	5 912 271	11 487 379	5 444 842	2 062 926	7 507 768	3 979 611
for Administration	151 660	—	283 720	435 380	273 839	—	273 839	161 541
Nuclear fuel cycle	64 637	14 263	766 857	845 757	429 975	5 000	434 975	410 782
Nuclear power	212 349	2 693	258 188	473 230	360 393	1 153	361 546	111 684
Nuclear safety	1 743 424	82 594	1 507 647	3 333 665	2 181 264	185 578	2 366 842	966 823
Scientific and technical information	26 506	1 523	1 039 527	1 067 556	1 041 387	1 634	1 043 021	24 535
Human health (Life sciences)	159 294	42 160	—	201 454	67 001	39 160	106 161	95 293
Physical and chemical sciences	19 986	—	(14 409)	5 577	5 577	—	5 577	—
Food and agriculture	903 734	457 108	3 023 231	4 384 073	2 770 552	457 910	3 228 462	1 155 611
Safeguards	2 045 856	1 050 576	8 890 891	11 987 323	7 342 049	2 020 735	9 362 784	2 624 539
Administration	337 557	20 901	825 305	1 183 763	588 474	—	588 474	595 289
Regional Co-operative Agreements (RCA)	830 664	227 920	843 510	1 902 094	527 668	235 522	763 190	1 138 904
Seibersdorf Training Facilities	43 820	1 542	—	45 362	16 444	13 557	30 001	15 361
United Nations Security Council Resolution 687 on Iraq	386 438	41 191	12 904 329	13 331 958	12 920 043	59 834	12 979 877	352 081
TOTAL	11 031 709	3 411 795	36 241 067	50 684 571	33 969 508	5 083 009	39 052 517	11 632 054

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

STATEMENT IV.B

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 1993

Donors	Estimates a/	Receipts	Difference
TECHNICAL ASSISTANCE AND CO-OPERATION			
a. For the TC Programme			
Australia (RCA)	370 000	354 610	(15 390)
Belgium	60 000	-	(60 000)
Chile	10 000	11 000	1 000
Colombia	10 000	-	(10 000)
France	500 000	618 715	118 715
Germany	-	342 749	342 749
Japan (includes RCA)	412 000	407 319	(4 681)
Korea, Republic of	60 000	67 500	7 500
Malaysia (RCA)	-	10 000	10 000
Spain	135 000	140 136	5 136
Sweden	100 000	-	(100 000)
United Kingdom of Great Britain and Northern Ireland	900 000	-	(900 000)
United Nations	-	200 000	200 000
United Nations Development Programme (UNDP)	2 400 000	643 016	(1 756 984)
United States of America	1 300 000	2 026 000	726 000
Sub-total	6 257 000	4 821 045	(1 435 955)
b. For TC Administration			
Germany	-	107 180	107 180
Japan (RCA only)	-	10 000	10 000
United Kingdom of Great Britain and Northern Ireland	-	68 100	68 100
United States of America	-	134 000	134 000
Sub-total	-	319 280	319 280
NUCLEAR FUEL CYCLE AND WASTE MANAGEMENT			
Japan	250 000	257 357	7 357
Spain	98 000	85 500	(12 500)
Sweden	98 000	120 000	22 000
United States of America	-	154 000	154 000
Other Member States: b/	122 000	-	28 000
Korea, Republic of	-	150 000	-
Sub-total	568 000	766 857	198 857
NUCLEAR POWER			
Netherlands	132 000	-	(132 000)
Spain	114 000	66 647	(47 353)
Nuclear Desalination Project	-	12 871	12 871
Other Member States: b/	100 000	-	8 000
Canada	-	30 000	-
Germany	-	78 000	-
Sub-total	346 000	187 518	(158 482)
NUCLEAR SAFETY			
Canada	-	23 877	23 877
Finland	35 000	-	(35 000)
Japan (includes RCA)	-	180 000	180 000
United Kingdom of Great Britain and Northern Ireland	-	(23 396)	(23 396)
United States of America	65 000	262 786	197 786
Extrabudgetary Nuclear Safety Project:	-	-	698 519
Austria	-	26 316	-
Canada	-	39 683	-
Japan	-	337 800	-
Norway	-	23 924	-
Spain	-	40 343	-
Sweden	-	30 000	-
Switzerland	-	200 453	-
Other Member States: b/	2 063 000	-	(2 063 000)
Sub-total	2 163 000	1 141 786	(1 021 214)
SCIENTIFIC AND TECHNICAL INFORMATION			
Food and Agriculture Organization of the United Nations (FAO)	-	1 022 387	1 022 387

STATEMENT IV.B (continued)

Donors	Estimates a/	Receipts	Difference
HUMAN HEALTH (LIFE SCIENCES)			
Australia	335 000	—	(335 000)
Japan (RCA only)	61 000	106 900	45 900
Sub-total	396 000	106 900	(289 100)
FOOD AND AGRICULTURE			
Austria	—	12 875	12 875
Food and Agriculture Organization of the United Nations (FAO)	1 896 000	1 135 862	(760 138)
Germany	—	80 000	80 000
Italy	300 000	305 000	5 000
Netherlands	200 000	204 909	4 909
OPEC Fund for International Development	50 000	17 000	(33 000)
Sweden	1 171 000	746 748	(424 252)
United Kingdom of Great Britain and Northern Ireland	100 000	—	(100 000)
United States of America	—	34 200	34 200
International Consultative Group on Food Irradiation:	190 000		(81 656)
Belgium		7 500	
Brazil		10 000	
Canada		18 939	
Food and Agriculture Organization of the United Nations (FAO)		15 000	
Germany		10 000	
New Zealand		4 818	
Thailand		5 067	
United Kingdom of Great Britain and Northern Ireland		17 143	
United States of America		5 000	
Others		14 877	
Other Member States: b/	100 000		102 215
Australia		2 215	
France		200 000	
Sub-total	4 007 000	2 847 153	(1 159 847)
SAFEGUARDS			
Australia	50 000	5 355	(44 645)
Canada	500 000	413 000	(87 000)
Finland	150 000	69 500	(80 500)
France	200 000	465 182	265 182
Germany	250 000	569 749	319 749
Japan	250 000	867 020	617 020
New Zealand	—	13 513	13 513
Sweden	50 000	41 557	(8 443)
United Kingdom of Great Britain and Northern Ireland	150 000	109 890	(40 110)
United States of America	2 400 000	6 128 290	3 728 290
Sub-total	4 000 000	8 683 056	4 683 056
ADMINISTRATION			
Italy	—	130 988	130 988
Japan	544 000	543 596	(404)
United States of America	—	151 264	151 264
Sub-total	544 000	825 848	281 848
United Nations Security Council Resolution 687 on Iraq			
United Nations	—	12 787 900	12 787 900
United Kingdom of Great Britain and Northern Ireland	—	16 429	16 429
United States of America	—	100 000	100 000
Sub-total	—	12 904 329	12 904 329
TOTAL	18 281 000	33 626 159	15 345 159

a/ From The Agency's Budget GC(XXXVI)/1006, page 2 for FAO, page 10 for UNDP Executing Agency, pages 5-7 for all others.

b/ Members States not identified in the Agency's Budget.

(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 1993

	Resources					Expenditures			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 expenditures	
1. Member States									
Australia	152 062	42 342	362 180	-	556 584	162 194	79 090	241 284	315 300
Austria	22 831	-	(9 956)	-	12 875	-	-	-	12 875
Belgium	298 473	5 948	61 538	-	365 959	115 948	15 254	131 202	234 757
Canada	60 069	859	461 681	-	522 609	470 701	1 300	472 001	50 608
Chile	-	4 000	11 000	-	15 000	8 950	6 050	15 000	-
Colombia	2 863	-	9 985	-	12 848	9 985	-	9 985	2 863
Finland	75 610	13 689	69 500	-	158 799	140 280	-	140 280	18 519
France	571 109	299 259	1 477 159	-	2 347 527	837 977	240 848	1 078 825	1 268 702
Germany	350 977	252 378	1 175 112	-	1 778 467	684 802	409 762	1 094 564	683 903
Italy	607 879	185 630	346 000	13 487	1 152 996	377 463	140 996	518 459	634 537
Japan	797 418	220 742	2 399 942	-	3 418 102	1 432 830	727 386	2 160 216	1 257 886
Korea, Republic of	255 582	526	217 500	-	473 608	1 268	-	1 268	472 340
Malaysia	-	-	10 000	-	10 000	-	-	-	10 000
Netherlands	33 236	20 602	162 798	-	216 636	206 084	1 153	207 237	9 399
New Zealand	14 673	-	13 513	-	28 186	17 997	-	17 997	10 189
Norway	106 659	2 991	-	-	109 650	82 524	-	82 524	27 126
Russian Federation	-	263	(54)	(153)	56	56	-	56	-
Spain	253 747	58 913	526 731	-	839 391	411 456	41 858	453 314	386 077
Sweden	792 156	352 203	908 305	-	2 052 664	865 362	302 650	1 168 012	884 652
United Kingdom of Great Britain and Northern Ireland	586 631	372 107	980 765	-	1 939 503	1 138 597	445 849	1 584 446	355 057
United States of America	3 737 010	1 384 161	9 676 229	-	14 797 400	8 888 327	1 952 517	10 840 844	3 956 556
Sub-total	8 718 985	3 216 613	18 859 928	13 334	30 808 860	15 852 801	4 364 713	20 217 514	10 591 346
2. Activities financed by more than one Member State									
Extrabudgetary Nuclear Safety Project	1 464 494	75 026	1 198 519	-	2 738 039	1 778 247	185 578	1 963 825	774 214
International Consultative Group on Food Irradiation (ICGFI)	87 394	9 216	143 819	-	240 429	137 689	4 450	142 139	98 290
International Conference on the Safety of Nuclear Power	53 282	-	(53 276)	-	6	6	-	6	-
Nuclear Desalination Project	55 468	-	12 871	-	68 339	50 854	-	50 854	17 485
Review Conference of the Convention on the Physical Protection of Nuclear Material	12 927	-	(12 927)	-	-	-	-	-	-
Seibersdorf Training Facilities	43 820	1 542	-	-	45 362	16 444	13 557	30 001	15 361
Sub-total	1 717 385	85 784	1 289 006	-	3 092 175	1 983 240	203 585	2 186 825	905 350
3. United Nations Organizations									
Food and Agriculture Organization of the United Nations (FAO)	(218 817)	24 088	2 490 918	-	2 296 189	2 373 134	3 175	2 376 309	(80 120)
United Nations United Nations Development Programme (UNDP)	-	-	200 000	-	200 000	1 440	198 560	200 000	-
- Executing Agency	343 868	-	622 258	13 982	980 108	764 489	240 046	1 004 535	(24 427)
- Associated/Co-operating Agency	-	-	(3 613)	-	(3 613)	49 801	5 346	55 147	(58 760)
United Nations Financing System for Science and Technology for Development (UNFSTD)	(24 819)	-	24 371	-	(448)	(448)	-	(448)	-
United Nations Security Council Resolution 687 on Iraq	386 438	41 191	12 787 900	-	13 215 529	12 871 719	59 834	12 931 553	283 976
Sub-total	486 670	65 279	16 121 834	13 982	16 687 765	16 060 135	506 961	16 567 096	120 669
4. International Organizations									
Commission of the European Communities (CEC)	68 508	42 869	(74 017)	-	37 360	37 360	-	37 360	-
OPEC Fund for International Development	40 161	1 250	17 000	-	58 411	35 972	7 750	43 722	14 689
Sub-total	108 669	44 119	(57 017)	-	95 771	73 332	7 750	81 082	14 689
TOTAL	11 031 709	3 411 795	36 213 751	27 316	50 684 571	33 969 508	5 083 009	39 052 517	11 632 054

(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

ASSETS, LIABILITIES AND FUND BALANCES (DEFICITS) AS AT 31 DECEMBER 1993

	Assets			Liabilities			Fund balances (deficits)
	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	
1. Member States							
Australia	393 902	488	394 390	79 090	—	79 090	315 300
Austria	35 706	—	35 706	—	22 831	22 831	12 875
Belgium	249 105	906	250 011	15 254	—	15 254	234 757
Canada	246 439	59	246 498	1 300	194 590	195 890	50 608
Chile	6 050	—	6 050	6 050	—	6 050	—
Colombia	2 863	—	2 863	—	—	—	2 863
Finland	(381)	18 900	18 519	—	—	—	18 519
France	1 505 230	20 320	1 525 550	240 848	16 000	256 848	1 268 702
Germany	1 094 760	53 484	1 148 244	409 762	54 579	464 341	683 903
Italy	908 422	488	908 910	140 996	133 377	274 373	634 537
Japan	1 903 775	332 206	2 235 981	727 386	250 709	978 095	1 257 886
Korea, Republic of	472 340	—	472 340	—	—	—	472 340
Netherlands	295 344	103 087	398 431	1 153	387 879	389 032	9 399
New Zealand	8 989	1 200	10 189	—	—	—	10 189
Norway	27 126	—	27 126	—	—	—	27 126
Malaysia	10 000	—	10 000	—	—	—	10 000
Russian Federation	54	—	54	—	54	54	—
Spain	427 935	375 527	803 462	41 858	375 527	417 385	386 077
Sweden	1 179 061	118 241	1 297 302	302 650	110 000	412 650	884 652
United Kingdom of Great Britain and Northern Ireland	793 291	1 112 738	1 906 029	445 849	1 105 123	1 550 972	355 057
United States of America	5 778 182	1 288 841	7 067 023	1 952 517	1 157 950	3 110 467	3 956 556
Sub-total	15 338 193	3 426 485	18 764 678	4 364 713	3 808 619	8 173 332	10 591 346
2. Activities financed by more than one Member State							
Extrabudgetary Nuclear Safety Project	956 514	49 891	1 006 405	185 578	46 613	232 191	774 214
International Consultative Group on Food Irradiation (ICGFI)	102 740	43 525	146 265	4 450	43 525	47 975	98 290
International Conference on the Safety of Nuclear Power	55 776	—	55 776	—	55 776	55 776	—
Nuclear Desalination Project	17 485	—	17 485	—	—	—	17 485
Review Conference of the Convention on the Physical Protection of Nuclear Material	12 927	—	12 927	—	12 927	12 927	—
Seibersdorf Training Facilities	28 202	716	28 918	13 557	—	13 557	15 361
Sub-total	1 173 644	94 132	1 267 776	203 585	158 841	362 426	905 350
3. United Nations Organizations							
Food and Agriculture Organization of the United Nations (FAO)	364 894	215 564	580 458	3 175	657 403	660 578	(80 120)
United Nations	198 560	—	198 560	198 560	—	198 560	—
United Nations Development Programme (UNDP)							
— Executing Agency	213 800	122 263	336 063	240 046	120 444	360 490	(24 427)
— Associated/Co-operating Agency	(51 642)	66 398	14 756	5 346	68 170	73 516	(58 760)
United Nations Financing System for Science and Technology for Development (UNFSTD)	484	—	484	—	484	484	—
United Nations Security Council Resolution 687 on Iraq	331 510	13 186 900	13 518 410	59 834	13 174 600	13 234 434	283 976
Sub-total	1 057 606	13 591 125	14 648 731	506 961	14 021 101	14 528 062	120 669
4. International Organizations							
Commission of the European Communities (CEC)	65 347	8 670	74 017	—	74 017	74 017	—
OPEC Fund for International Development	22 439	—	22 439	7 750	—	7 750	14 689
Sub-total	87 786	8 670	96 456	7 750	74 017	81 767	14 689
TOTAL	17 657 229	17 120 412	34 777 641	5 083 009	18 062 578	23 145 587	11 632 054

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

TRUST FUNDS

RESOURCES, EXPENDITURES AND UNUSED (OVER-EXPENDED) BALANCES IN THE YEAR ENDED 31 DECEMBER 1993

	Resources				Expenditures			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	
1. Research Institutes (Trust Funds)								
Algeria	20 184	—	4 271	24 455	7 982	—	7 982	16 473
Argentina	41 316	—	27 724	69 040	19 237	11 054	30 291	38 749
Bangladesh	26 656	4 796	29 500	60 952	31 822	3 347	35 169	25 783
Belarus	2 571	—	(645)	1 926	1 926	—	1 926	—
Bolivia	4 611	—	13 000	17 611	—	5 988	5 988	11 623
Brazil	80 537	14 419	70 317	165 273	67 717	8 727	76 444	88 829
Bulgaria	39 300	3 681	8 700	51 681	14 122	3 405	17 527	34 154
Burkina-Faso	—	—	5 000	5 000	—	—	—	5 000
Cameroon	—	—	15 000	15 000	—	—	—	15 000
Chile	21 397	14 563	13 250	49 210	34 018	5 701	39 719	9 491
China	63 525	2 678	42 500	108 703	68 454	5 347	73 801	34 902
Colombia	22 615	—	13 336	35 951	10 886	7 192	18 078	17 873
Costa Rica	11 597	—	13 000	24 597	8 691	—	8 691	15 906
Cote d'Ivoire	1 436	4 315	11 000	16 751	5 883	—	5 883	10 868
Croatia	42 296	237	18 300	60 833	26 952	—	26 952	33 881
Cuba	56 580	8 484	23 947	89 011	36 208	6 492	42 700	46 311
Czech Republic	61 618	—	12 076	73 694	24 020	5 070	29 090	44 604
Democratic People's Republic of Korea	5 000	—	3 000	8 000	—	—	—	8 000
Ecuador	20 526	2 800	—	23 326	9 077	3 835	12 912	10 414
Egypt	22 792	3 274	10 500	36 566	4 870	—	4 870	31 696
Estonia	6 748	—	5 000	11 748	6 166	—	6 166	5 582
Ethiopia	7 352	—	5 500	12 852	2 478	—	2 478	10 374
Finland	—	—	2 000	2 000	—	—	—	2 000
Germany	1 289	—	(1 289)	—	—	—	—	—
Ghana	27 326	—	18 750	46 076	10 382	2 340	12 722	33 354
Greece	9 515	—	13 589	23 104	5 046	—	5 046	18 058
Guatemala	9 882	—	14 258	24 140	4 801	4 925	9 726	14 414
Hungary	81 474	20 131	24 441	126 046	63 241	4 831	68 072	57 974
India	88 159	5 298	52 250	145 707	65 057	13 958	79 015	66 692
Indonesia	21 479	1 969	16 500	39 948	15 461	3 134	18 595	21 353
Iran, Islamic Republic of	96	—	4 800	4 896	—	—	—	4 896
Iraq	10 450	—	—	10 450	—	—	—	10 450
Israel	2 157	—	10 000	12 157	6 154	546	6 700	5 457
Italy	—	—	7 500	7 500	—	—	—	7 500
Kenya	8 347	—	20 000	28 347	1 209	6 000	7 209	21 138
Korea, Republic of	12 799	—	6 950	19 749	12 800	—	12 800	6 949
Latvia	8 481	—	—	8 481	8 481	—	8 481	—
Lebanon	—	—	4 000	4 000	4 156	2 340	6 496	(2 496)
Libyan Arab Jamahiriya	—	—	1 500	1 500	—	—	—	1 500
Malawi	—	—	4 000	4 000	—	—	—	4 000
Malaysia	4 431	—	6 009	10 440	2 684	3 790	6 474	3 966
Mali	—	—	9 000	9 000	—	3 790	3 790	5 210
Mauritania	—	—	6 000	6 000	—	—	—	6 000
Mexico	20 288	2 400	17 000	39 688	14 017	5 551	19 568	20 120
Morocco	3 263	1 200	12 000	16 463	1 428	105	1 533	14 930
Myanmar	14 797	705	2 000	17 502	3 407	916	4 323	13 179
Nigeria	8 991	—	3 000	11 991	4 476	3 825	8 301	3 690
Pakistan	53 410	7 777	64 550	125 737	50 255	9 307	59 562	66 175
Panama	5 000	—	—	5 000	1 324	—	1 324	3 676
Paraguay	8 000	—	2 000	10 000	3 735	1 811	5 546	4 454
Peru	14 021	308	14 410	28 739	9 689	2 110	11 799	16 940
Philippines	17 795	5 928	1 454	25 177	19 380	2 515	21 895	3 282
Poland	40 646	4 870	25 634	71 150	27 803	750	28 553	42 597
Portugal	2 157	—	6 500	8 657	—	3 556	3 556	5 101
Romania	72 871	4 999	38 380	116 250	42 739	3 897	46 636	69 614
Russian Federation	19 161	—	43 539	62 700	13 462	5 000	18 462	44 238
Senegal	5 000	—	6 000	11 000	2 957	—	2 957	8 043
Singapore	5 357	—	4 000	9 357	5 016	—	5 016	4 341
Slovak Republic	27 395	261	15 000	42 656	18 720	2 430	21 150	21 506
Slovenia	39 941	—	3 000	42 941	7 542	14 963	22 505	20 436
Somalia	3 834	—	—	3 834	—	—	—	3 834
South Africa	—	—	4 000	4 000	—	—	—	4 000
Spain	—	—	2 500	2 500	—	—	—	2 500
Sri Lanka	6 423	1 936	6 000	14 359	6 457	4 243	10 700	3 659
Sudan	8 774	1 327	6 000	16 101	4 561	193	4 754	11 347
Thailand	62 818	1 252	15 641	79 711	33 453	3 581	37 034	42 677
Tunisia	3 751	—	7 000	10 751	1 320	—	1 320	9 431
Turkey	19 327	3 370	13 995	36 692	10 791	140	10 931	25 761
Uganda	7 000	—	5 000	12 000	—	—	—	12 000
Ukraine	16 000	—	2 600	18 600	5 000	—	5 000	13 600
United Arab Emirates	721	944	—	1 665	1 220	—	1 220	445
United Kingdom of Great Britain and Northern Ireland	—	—	4 500	4 500	—	—	—	4 500
United Republic of Tanzania	543	—	9 000	9 543	543	—	543	9 000
United States of America	—	—	6 000	6 000	—	—	—	6 000
Uruguay	16 107	5 628	12 800	34 535	6 971	6 930	13 901	20 634
Venezuela	7 332	1 000	2 501	10 833	3 051	—	3 051	7 782
Viet Nam	19 146	—	26 474	45 620	14 108	1 970	16 078	29 542
Yugoslavia	30 980	5 962	632	37 574	13 339	5 579	18 918	18 656
Zaire	440	—	1 500	1 940	4 440	—	4 440	(2 500)
Zambia	9 979	—	12 000	21 979	14 732	1 700	16 432	5 547
Zimbabwe	4 724	—	10 000	14 724	—	4 500	4 500	10 224
Total	1 420 534	136 512	971 144	2 528 190	925 917	197 384	1 123 301	1 404 889

TRUST FUNDS

RESOURCES, EXPENDITURES AND UNUSED (OVER-EXPENDED) BALANCES IN THE YEAR ENDED 31 DECEMBER 1993

	Resources				Expenditures			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> (Funds in Trust)								
Bulgaria	—	—	78 000	78 000	—	73 500	73 500	4 500
Chile	127 663	2 773	—	130 436	98 094	31 320	129 414	1 022
Colombia	32 865	110 497	622 852	766 214	111 407	—	111 407	654 807
China	20 990	29 985	25 000	75 975	4 995	15 995	20 990	54 985
Ecuador	2 301	—	—	2 301	2 162	—	2 162	139
Ghana	1 101	118 300	—	119 401	40	118 300	118 340	1 061
Iceland	32 707	—	—	32 707	32 707	—	32 707	—
Iran, Islamic Republic of	555	—	200 000	200 555	450	—	450	200 105
Nicaragua	293 041	—	—	293 041	—	293 000	293 000	41
Nigeria	75	—	—	75	—	—	—	75
Pakistan	3 075	73 767	84 700	161 542	156 876	—	156 876	4 666
Portugal	2 312	—	—	2 312	1 762	447	2 209	103
Saudi Arabia	4 219	10 090	—	14 309	11 200	—	11 200	3 109
Syrian Arab Republic	12 144	311 951	52 797	376 892	134 555	202 150	336 705	40 187
United Arab Emirates	(26 605)	—	300 000	273 395	26 534	101 686	128 220	145 175
Total	506 443	657 363	1 363 349	2 527 155	580 782	836 398	1 417 180	1 109 975
3. <u>International Thermonuclear Experimental Reactor - Engineering Design Activities</u> (ITER EDA Trust Fund)								
	—	—	—	—	—	—	—	—

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

STATEMENT V.2

TRUST FUNDS

ASSETS, LIABILITIES AND FUND BALANCES AS AT 31 DECEMBER 1993

ASSETS	1993	1992	LIABILITIES AND FUND BALANCES	1993	1992
1. <u>Research Institutes (Trust Funds)</u>					
Cash at banks (Schedule A.3)	1 586 921	1 550 284	Reserve for unliquidated obligations	197 384	136 512
Accounts receivable	15 352	6 762			
			TOTAL LIABILITIES	197 384	136 512
			FUND BALANCE	1 404 889	1 420 534
TOTAL ASSETS	1 602 273	1 557 046	TOTAL LIABILITIES AND FUND BALANCE	1 602 273	1 557 046
2. <u>Technical Assistance and Co-operation (Funds in Trust)</u>					
Cash at banks (Schedule A.3)	1 946 373	1 591 445	Reserve for unliquidated obligations	836 398	657 363
Contributions receivable	-	172 012	Contributions received in advance	-	422 852
Accounts receivable	-	1 109	Reserve for uncollected contributions	-	172 012
			Accounts payable	-	5 896
			TOTAL LIABILITIES	836 398	1 258 123
			FUND BALANCE	1 109 975	506 443
TOTAL ASSETS	1 946 373	1 764 566	TOTAL LIABILITIES AND FUND BALANCE	1 946 373	1 764 566
3. <u>International Thermonuclear Experimental Reactor - Engineering Design Activities (ITER EDA Trust Fund)</u>					
Cash at banks (Schedule A.3)	600 000	-	Contribution received in advance	600 000	-
TOTAL ASSETS	600 000	-	TOTAL LIABILITIES	600 000	-

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

PART III

SCHEDULES

SCHEDULE A.1

CURRENT ACCOUNTS AT BANKS
As at 31 December 1993

Local currency	Amount in local currency	UN operational exchange rate	US dollar equivalent
Agency Funds			
Albanian leks	744 818	95.00	7 840
Argentina pesos	40 128	0.99	40 533
Australian dollars	9 595	1.51	6 354
Austrian schillings	5 468 959	12.00	455 747
Belgian francs	296 665	36.20	8 195
Brazilian cruzeiros	(1 224 146)	272.00	(4 500)
Bulgarian leva	1 128 773	31.00	36 412
Canadian dollars	20 833	1.32	15 783
Chinese yuan renminbi	2 587 269	5.72	452 320
Cuban pesos	727 436	0.74	983 022
Czech koruny	1 133 761	28.70	39 504
Danish kroner	107 828	6.79	15 880
Democratic People's Republic of Korea won	1 586 345	2.13	744 763
Egyptian pounds	1 343 556	3.31	405 908
European currency unit	67 668	0.88	76 895
Finnish markka	52 055	5.81	8 960
French francs	228 539	5.91	38 670
German marks	26 730	1.71	15 632
Greek drachmae	399 988	243.00	1 646
Hungarian forints	1 775 449	95.23	18 644
Indian rupees	7 385 196	31.20	236 705
Iranian rials	29 641 240	1 700.00	17 436
Italian lire	1 378 963 880	1 680.00	820 812
Japan yen	1 807 520	108.00	16 736
Netherlands guilders	39 762	1.92	20 709
New Zealand dollars	38 509	1.83	21 043
Norwegian kroner	150 487	7.44	20 227
Pakistan rupees	8 251 430	29.90	275 968
Philippine pesos	5 648 360	29.30	192 777
Polish zlotys	5 505 301 790	20 000.00	275 265
Portuguese escudos	960 056	173.00	5 549
Romanian lei	40 165 908	1 080.00	37 191
Russian Federation roubles	43 511 284	1 200.00	36 260
Slovak koruny	2 565 942	32.90	77 992
Slovenian tolar	5 664 302	124.00	45 680
Spanish pesetas	2 018 278	138.00	14 625
Sri Lanka rupees	393 242	48.60	8 091
Swedish kronar	450 583	8.45	53 323
Swiss francs	214 973	1.49	144 277
Thai baht	207 196	25.30	8 190
Turkish liras	330 870 964	13 600.00	24 329
United Kingdom pounds	5 541	0.67	8 270
United States dollars	1 703 666	1.00	1 703 666
TOTAL CURRENT ACCOUNTS AT BANKS			7 433 329

NOTE: If calculated at UN operational exchange rates in effect on 1 January 1994, the total US dollar value amounts to \$ 7 410 949 which represents a decrease of 0.30 per cent over the value at 31 December 1993 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.

SCHEDULE A.2

DEPOSIT ACCOUNTS AT BANKS
As at 31 December 1993

Deposit	Interest rate p.a.	Maturity date	Amount in local currency	UN operational exchange rate	US dollar equivalent
Agency Funds					
American Express Company, Vienna	2.750 %	48 hours call	US\$ 29 671	1.00	29 671
The Credit Lyonnais, Vienna	2.750 %	48 hours call	US\$ 2 259	1.00	2 259
Banco do Brazil, Vienna	3.125 %	48 hours call	US\$ (325 000) a/	1.00	(325 000)
Cassa di Risparmio di Trieste, Italy	7.250 %	48 hours call	Lit 2 730 000 000	1 680.00	1 625 000
Lloyds Bank International, Rio de Janeiro	32.980 %	overnight	Crs 2 163 842	272.00	7 955
Lloyds Bank International, Rio de Janeiro	36.980 %	overnight	Crs 21 184 275	272.00	77 883
Giro Credit Bank, Vienna		interest only	AS 10 521	12.00	877
Banco do Brazil, Vienna	3.438 %	94-01-04	US\$ 1 000 000	1.00	1 000 000
Banco do Brazil, Vienna	3.500 %	94-01-04	US\$ 1 000 000	1.00	1 000 000
Banco do Brazil, Vienna	3.563 %	94-01-04	US\$ 1 000 000	1.00	1 000 000
Banco do Brazil, Vienna	3.625 %	94-01-04	US\$ 1 000 000	1.00	1 000 000
ABN-AMRO Bank, Vienna	6.300 %	94-01-05	AS 50 000 000	12.00	4 166 667
San Paolo Bank, Vienna	5.850 %	94-01-07	AS 20 000 000	12.00	1 666 667
Sakura Bank, London	3.438 %	94-01-10	US\$ 1 500 000	1.00	1 500 000
Banco do Brazil, Vienna	3.625 %	94-01-17	US\$ 2 000 000	1.00	2 000 000
Creditanstalt - Bankverein, Vienna	3.750 %	94-01-20	CAN\$ 700 000	1.32	530 303
Sakura Bank, London	3.375 %	94-01-21	US\$ 4 000 000	1.00	4 000 000
Banco do Brazil, Vienna	3.625 %	94-01-21	US\$ 1 000 000	1.00	1 000 000
Westdeutsche Landesbank, Vienna	3.400 %	94-01-27	US\$ 3 000 000	1.00	3 000 000
ABN-AMRO Bank, Vienna	6.300 %	94-01-27	AS 50 000 000	12.00	4 166 667
Instituto Bancario San Paolo di Torino, Turin	8.500 %	94-01-27	Lit 2 000 000 000	1 680.00	1 190 476
ABN-AMRO Bank, Vienna	6.300 %	94-01-28	AS 50 000 000	12.00	4 166 667
Creditanstalt - Bankverein, Vienna	3.313 %	94-02-04	US\$ 3 000 000	1.00	3 000 000
San Paolo Bank, Vienna	6.280 %	94-02-04	AS 50 000 000	12.00	4 166 667
Giro Credit Bank, Vienna	6.250 %	94-02-10	AS 10 000 000	12.00	833 333
Sakura Bank, London	3.375 %	94-02-11	US\$ 2 000 000	1.00	2 000 000
Giro Credit Bank, Vienna	5.906 %	94-02-24	AS 30 000 000	12.00	2 500 000
Westdeutsche Landesbank, Vienna	6.270 %	94-02-24	AS 50 000 000	12.00	4 166 667
Westdeutsche Landesbank, Vienna	6.270 %	94-02-25	AS 50 000 000	12.00	4 166 667
Cassa di Risparmio di Trieste, Italy	8.375 %	94-02-25	Lit 2 500 000 000	1 680.00	1 488 095
Schoeller Bank, Vienna	6.250 %	94-03-07	AS 35 000 000	12.00	2 916 667
Schoeller Bank, Vienna	3.313 %	94-03-07	US\$ 2 000 000	1.00	2 000 000
Westdeutsche Landesbank, Vienna	3.185 %	94-03-14	US\$ 5 000 000	1.00	5 000 000
Sakura Bank, London	3.250 %	94-03-14	US\$ 5 000 000	1.00	5 000 000
Sakura Bank, London	3.313 %	94-03-21	US\$ 2 500 000	1.00	2 500 000
Cassa di Risparmio di Trieste, Italy	8.250 %	94-03-25	Lit 10 000 000 000	1 680.00	5 952 381
ABN-AMRO Bank, Vienna	5.600 %	94-03-29	AS 40 000 000	12.00	3 333 333
ABN-AMRO Bank, Vienna	5.600 %	94-03-30	AS 20 000 000	12.00	1 666 667
Schoeller Bank, Vienna	3.313 %	94-03-31	US\$ 2 000 000	1.00	2 000 000
Banco do Brazil, Vienna	3.688 %	94-05-31	US\$ 1 000 000	1.00	1 000 000
Schoeller Bank, Vienna	3.500 %	94-06-06	US\$ 2 000 000	1.00	2 000 000
TOTAL DEPOSIT ACCOUNTS					88 496 569

a/ The negative book balance represents a currency purchase in transit. The actual balance at the bank was \$ 0 at 31 December 1993, therefore no interest expense was incurred.

NOTE: If calculated at UN operational exchange rates in effect on 1 January 1994, the total US dollar value amounts to \$ 88 474 349 which represents a 0.03 per cent decrease over the value at 31 December 1993 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.

SCHEDULE A.3

CURRENT AND DEPOSIT ACCOUNTS BY FUND GROUP AND FUNDS
As at 31 December 1993

FUND GROUP			
I	Administrative Fund	26 700 998	
	Working Capital Fund	<u>12 056 808</u>	38 757 806
II	General Fund – Technical Assistance and Co-operation Fund		32 646 803
III	Operating Fund I – International Centre for Theoretical Physics	1 411 314	
	– IAEA Marine Environment Laboratory	<u>1 323 452</u>	2 734 766
IV	General Fund – Voluntary contributions from Member States, United Nations and other International Organizations in support of Extrabudgetary Activities		
	Member States:		
	Australia	393 902	
	Austria	35 706	
	Belgium	249 105	
	Canada	246 439	
	Chile	6 050	
	Colombia	2 863	
	Finland	(381)	
	France	1 505 230	
	Germany	1 094 760	
	Italy	908 422	
	Japan	1 903 775	
	Korea, Republic of	472 340	
	Malaysia	10 000	
	Netherlands	295 344	
	New Zealand	8 989	
	Norway	27 126	
	Russian Federation	54	
	Spain	427 935	
	Sweden	1 179 061	
	United Kingdom of Great Britain and Northern Ireland	793 291	
	United States of America	5 778 182	
	Activities financed by more than one Member State:		
	Extrabudgetary Nuclear Safety Project	956 514	
	International Consultative Group on Food Irradiation (ICGFI)	102 740	
	International Conference on the Safety of Nuclear Power	55 776	
	Nuclear Desalination Project	17 485	
	Review Conference of the Convention on the Physical Protection of Nuclear Material	12 927	
	Seibersdorf Training Facilities	28 202	
	United Nations Organizations:		
	Food and Agriculture Organization of the United Nations (FAO)	364 894	
	United Nations	198 560	
	United Nations Development Programme (UNDP) – Executing Agency	213 800	
	Associated/Co-operating Agency	(51 642)	
	United Nations Financing System for Science and Technology for Development (UNFSTD)	484	
	United Nations Security Council Resolution 687 on Iraq	331 510	
	Other International Organizations:		
	Commission of the European Communities (CEC)	65 347	
	OPEC Fund for International Development	<u>22 439</u>	<u>17 657 229</u>
V	Trust Funds:		
	Research Institutes	1 586 921	
	Technical assistance and co-operation	1 946 373	
	International Thermonuclear Experimental Reactor Engineering Design Activities (ITER-EDA Trust Fund)	<u>600 000</u>	<u>4 133 294</u>
	TOTAL CURRENT AND DEPOSIT ACCOUNTS		95 929 898

SCHEDULE B.1

STATUS OF CONTRIBUTIONS TO THE REGULAR BUDGET
AS AT 31 DECEMBER 1993

Member State	1993			Total paid	Outstanding at AS 12.00	Prior years outstanding	Total outstanding at AS 12.00	Overpayments and advance payments
	Assessed	Credits ^{a/}	Receipts					
Afghanistan	13 645	—	13 645	13 645	—	—	—	380
Albania	13 307	—	—	—	13 307	24 052	37 359	—
Algeria	212 124	93 795	118 329	212 124	—	—	—	—
Argentina	735 472	—	301 165	301 165	434 307	—	434 307	—
Australia	3 174 590	2 785 080	389 510	3 174 590	—	—	—	—
Austria	1 566 294	51 422	1 514 872	1 566 294	—	—	—	1 574
Bangladesh	17 115	20	17 095	17 115	—	—	—	1 616
Belarus	618 752	—	—	—	618 752	588 339	1 207 091	—
Belgium	2 203 362	96 826	2 106 536	2 203 362	—	—	—	—
Bolivia	13 307	—	—	—	13 307	65 655	78 962	—
Brazil	2 035 316	—	1 977 815	1 977 815	57 501	—	57 501	—
Bulgaria	172 042	8 369	163 673	172 042	—	—	—	327
Cambodia	13 307	—	—	—	13 307	158 709	172 016	—
Cameroon	13 307	—	—	—	13 307	16 956	30 263	—
Canada	6 476 702	217 051	6 259 651	6 476 702	—	—	—	833 010
Chile	105 554	—	11 335	11 335	94 219	—	94 219	—
China	1 168 509	43 010	1 125 499	1 168 509	—	—	—	—
Colombia	186 420	76 900	109 520	186 420	—	—	—	10 480
Costa Rica	13 307	—	—	—	13 307	43 574	56 881	—
Côte d'Ivoire	25 706	—	—	—	25 706	120 977	146 683	—
Cuba	116 140	—	—	—	116 140	111 453	227 593	—
Cyprus	26 952	843	26 109	26 952	—	—	—	3 145
Democratic People's Republic of Korea	64 890	—	—	—	64 890	8 090	72 980	—
Denmark	1 405 712	1 405 712	—	1 405 712	—	—	—	1 405 415
Dominican Republic	25 706	—	—	—	25 706	419 268	444 974	—
Ecuador	38 678	11 269	—	11 269	27 409	—	27 409	—
Egypt	93 434	2 862	90 572	93 434	—	—	—	—
El Salvador	13 307	—	—	—	13 307	24 394	37 701	—
Ethiopia	13 315	—	252	252	13 063	—	13 063	—
Finland	1 199 949	28 887	1 171 062	1 199 949	—	—	—	—
France	12 764 389	475 097	12 289 292	12 764 389	—	—	—	—
Gabon	39 922	—	—	—	39 922	240 526	280 448	—
Germany	18 399 830	717 524	17 682 306	18 399 830	—	—	—	—
Ghana	14 054	—	—	—	14 054	38 638	52 692	—
Greece	456 831	20 177	436 654	456 831	—	—	—	8 782

SCHEDULE B.1 (continued)

Member State	1993			Total paid	Outstanding at AS 12.00	Prior years outstanding	Total outstanding at AS 12.00	Overpayments and advance payments
	Assessed	a/ Credits	Receipts					
Guatemala	26 038	-	-	-	26 038	44 209	70 247	-
Haiti	13 307	-	-	-	13 307	211 615	224 922	-
Holy Sec	21 441	688	20 753	21 441	-	-	-	-
Hungary	274 845	13 253	261 592	274 845	-	-	-	-
Iceland	64 411	2 981	61 430	64 411	-	-	-	5 992
India	519 535	17 687	501 848	519 535	-	-	-	-
Indonesia	214 931	4 583	210 169	214 752	179	-	179	-
Iran, Islamic Republic of	966 222	17 115	-	17 115	949 107	-	949 107	-
Iraq	163 255	-	-	-	163 255	298 857	462 112	-
Ireland	386 028	13 006	373 022	386 028	-	-	-	-
Israel	480 844	11 460	469 384	480 844	-	-	-	-
Italy	9 083 971	191 348	8 892 623	9 083 971	-	-	-	4 824
Jamaica	13 536	-	-	-	13 536	11 212	24 748	-
Japan	26 478 622	570 739	25 907 883	26 478 622	-	-	-	-
Jordan	13 603	3 129	10 474	13 603	-	-	-	304
Kenya	13 307	-	-	-	13 307	57 888	71 195	-
Korea, Republic of	875 724	-	633 200	633 200	242 524	-	242 524	-
Kuwait	498 993	-	-	-	498 993	963	499 956	-
Lebanon	13 639	-	-	-	13 639	25 556	39 195	-
Liberia	13 307	-	-	-	13 307	85 923	99 230	-
Libyan Arab Jamahiriya	479 036	-	-	-	479 036	68 015	547 051	-
Liechtenstein	21 406	688	20 718	21 406	-	-	-	-
Luxembourg	125 771	4 305	121 466	125 771	-	-	-	-
Madagascar	13 307	-	-	-	13 307	23 666	36 973	-
Malaysia	151 755	2 765	147 990	150 755	1 000	-	1 000	-
Mali	13 307	-	-	-	13 307	188 501	201 808	-
Mauritius	14 527	14 527	-	14 527	-	-	-	-
Mexico	1 109 040	-	1 109 040	1 109 040	-	-	-	-
Monaco	20 957	688	20 269	20 957	-	-	-	-
Mongolia	13 307	-	-	-	13 307	10 335	23 642	-
Morocco	39 748	1 481	-	1 481	38 267	-	38 267	-
Myanmar	13 667	-	673	673	12 994	-	12 994	-
Namibia	13 885	-	13 885	13 885	-	-	-	-
Netherlands	3 126 343	134 361	2 991 982	3 126 343	-	-	-	-
New Zealand	506 895	506 895	-	506 895	-	-	-	524 409

SCHEDULE B.1 (continued)

Member State	1993			Total paid	Outstanding at AS 12.00	Prior years outstanding	Total outstanding at AS 12.00	Overpayments and advance payments
	Assessed	a/ Credits	Receipts					
Nicaragua	13 216	—	13 216	13 216	—	—	—	2 311
Niger	13 307	—	—	—	13 307	70 292	83 599	—
Nigeria	258 744	7 721	251 023	258 744	—	—	—	37 274
Norway	1 152 708	37 728	1 114 980	1 152 708	—	—	—	—
Pakistan	84 325	2 529	81 796	84 325	—	—	—	1 200
Panama	25 706	—	—	—	25 706	101 649	127 355	—
Paraguay	25 706	—	—	—	25 706	61 354	87 060	—
Peru	77 289	—	—	—	77 289	58 847	136 136	—
Philippines	96 178	—	85 537	85 537	10 641	—	10 641	—
Poland	735 064	43 295	691 769	735 064	—	—	—	17 031
Portugal	258 957	4 745	254 212	258 957	—	—	—	—
Qatar	102 087	—	51 731	51 731	50 356	—	50 356	—
Romania	223 775	—	223 775	223 775	—	—	—	318
Russian Federation	18 642 454	—	103 705 b/	103 705	18 538 749	12 365 456	30 904 205	—
Saudi Arabia	2 024 757	73 820	1 950 937	2 024 757	—	—	—	—
Senegal	13 307	—	—	—	13 307	52 518	65 825	—
Sierra Leone	13 307	—	—	—	13 307	118 205	131 512	—
Singapore	150 444	—	150 444	150 444	—	—	—	7 177
South Africa	537 495	—	537 495	537 495	—	—	—	—
Spain	3 932 388	135 578	—	135 578	3 796 810	—	3 796 810	—
Sri Lanka	14 220	67	14 153	14 220	—	—	—	639
Sudan	13 536	—	—	—	13 536	25 363	38 899	—
Sweden	2 310 038	364 955	1 945 083	2 310 038	—	—	—	80 818
Switzerland	2 408 974	67 568	2 341 406	2 408 974	—	—	—	—
Syrian Arab Republic	54 205	1 597	52 608	54 205	—	—	—	—
Thailand	143 365	2 838	140 527	143 365	—	—	—	—
Tunisia	39 544	—	39 544	39 544	—	—	—	—
Turkey	344 733	—	344 733	344 733	—	—	—	71 624
Uganda	13 307	—	—	—	13 307	131 669	144 976	—
Ukraine	2 335 296	—	—	—	2 335 296	3 298 644	5 633 940	—
United Arab Emirates	428 754	—	144 310	144 310	284 444	—	284 444	—
United Kingdom of Great Britain and Northern Ireland	10 358 026	326 424	10 031 602	10 358 026	—	—	—	—
United Republic of Tanzania	13 339	—	765	765	12 574	—	12 574	—
United States of America	51 018 271	—	50 775 994	50 775 994	242 277	—	242 277	—
Uruguay	52 275	—	4 642	4 642	47 633	—	47 633	—

SCHEDULE B.1 (continued)

Member State	1993					Prior years outstanding	Total outstanding at AS 12.00	Overpayments and advance payments
	Assessed	a/ Credits	Receipts	Total paid	Outstanding at AS 12.00			
Venezuela	621 201	—	—	—	621 201	650 353	1 271 554	—
Viet Nam	14 945	510	14 435	14 945	—	—	—	—
Yugoslavia	537 029	—	41 481 c/	41 481	495 548	1 386 630 d/	1 882 178	—
Zaire	13 536	—	—	—	13 536	48 497	62 033	—
Zambia	13 307	—	—	—	13 307	1 100	14 407	—
Zimbabwe	13 503	1 949	—	1 949	11 554	—	11 554	—
Sub-total	198 392 375	8 617 867	158 975 196	167 593 063	30 799 312	21 257 948	52 057 260	3 018 650
New Members:								
Czech Republic c/	538 130	—	—	—	538 130	—	538 130	—
Slovak Republic e/	166 565	—	—	—	166 565	—	166 565	—
TOTAL	199 097 070	8 617 867	158 975 196	167 593 063	31 504 007	21 257 948	52 761 955	3 018 650

Other New Members:

Armenia f/	166 565	—	—	—	166 565	—	166 565	—
Croatia c/, g/	168 346	—	41 282	41 282	127 064	—	127 064	—
Estonia h/	89 688	—	—	—	89 688	86 387	176 075	—
Lithuania b/, i/	192 192	—	103 705	103 705	88 487	—	88 487	—
Slovenia c/, j/	172 234	—	199	199	172 035	—	172 035	—
	789 025	—	145 186	145 186	643 839	86 387	730 226	—

a/ These amounts include advance payments of contributions (\$ 5.3 million) and shares of cash surpluses (\$ 3.3 million) which were applied to reduce the 1993 Regular Budget assessment (reference Financial Regulation 7.02).

b/ \$ 103 705, representing a payment from Lithuania for 1993, were deducted from the 1993 contribution of the Russian Federation.

c/ \$ 41 282 and \$ 199, representing payments for 1993 from Croatia and Slovenia respectively, were deducted from the 1993 contribution of Yugoslavia.

d/ \$ 118 865, representing a payment from Slovenia for 1992, were deducted from the 1992 contribution of Yugoslavia.

e/ The assessment in an amount of \$ 1 097 786 of the former Czech and Slovak Federal Republic, which ceased to exist on 31 December 1992, was removed from the scale and replaced by the assessment of the two successor States, Czech Republic and Slovak Republic, which became Members of the Agency on 27 September 1993.

f/ Armenia became a Member of the Agency on 27 September 1993.

g/ Croatia became a Member of the Agency on 12 February 1993.

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

i/ Lithuania became a Member of the Agency on 18 November 1993.

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

SCHEDULE B.2

STATUS OF VOLUNTARY CONTRIBUTIONS TO THE TECHNICAL ASSISTANCE AND CO-OPERATION FUND
AS AT 31 DECEMBER 1993

Member State	1993						Prior years outstanding	Total outstanding
	Base rate %	Share of \$ 55.5 million target for voluntary contributions for 1993 using base rate a/	Pledged	Paid	Outstanding			
Afghanistan	0.01	5 550	-	-	-	-	-	
Albania	0.01	5 550	-	-	-	17 450	17 450	
Algeria	0.16	88 800	45 000	45 000	-	-	-	
Argentina	0.56	310 800	270 000	270 000	-	-	-	
Australia	1.50	832 500	831 979	831 979	-	-	-	
Austria	0.74	410 700	410 700	410 700	-	-	-	
Bangladesh	0.01	5 550	5 550	5 550	-	-	-	
Belarus	0.31	172 050	-	-	-	2 106	2 106	
Belgium	1.05	582 750	-	-	-	-	-	
Bolivia	0.01	5 550	-	-	-	-	-	
Brazil	1.58	876 900	250 000	-	250 000	348 926	598 926	
Bulgaria	0.13	72 150	10 000	10 000	-	-	-	
Cambodia	0.01	5 550	-	-	-	-	-	
Cameroon	0.01	5 550	-	-	-	9 326	9 326	
Canada	3.09	1 714 950	3 081 261 b/	3 081 261	-	-	-	
Chile	0.08	44 400	44 400	20	44 380	-	44 380	
China	0.76	421 800	421 800	421 800	-	-	-	
Colombia	0.13	72 150	55 000	-	55 000	50 000	105 000	
Costa Rica	0.01	5 550	-	-	-	-	-	
Côte d'Ivoire	0.02	11 100	-	-	-	-	-	
Cuba	0.09	49 950	49 950	49 950	-	-	-	
Cyprus	0.02	11 100	-	-	-	-	-	
Democratic People's Republic of Korea	0.05	27 750	27 750	27 365	385	-	385	
Denmark	0.64	355 200	355 200	355 200	-	-	-	
Dominican Republic	0.02	11 100	-	-	-	-	-	
Ecuador	0.03	16 650	-	-	-	-	-	
Egypt	0.07	38 850	38 851	38 851	-	-	-	
El Salvador	0.01	5 550	-	-	-	-	-	
Ethiopia	0.01	5 550	-	-	-	-	-	
Finland	0.56	310 800	310 800	310 800	-	-	-	
France	5.95	3 302 250	3 302 250	3 302 250	-	-	-	
Gabon	0.02	11 100	-	-	-	-	-	
Germany	8.86	4 917 300	4 917 300	4 917 300	-	-	-	
Ghana	0.01	5 550	-	-	-	30 164	30 164	
Greece	0.35	194 250	194 250	194 250	-	-	-	

SCHEDULE B.2 (continued)

Member State	1993						Prior years outstanding	Total outstanding
	Base rate %	Share of \$ 55.5 million target for voluntary contributions for 1993 using base rate a/	Pledged	Paid	Outstanding			
Guatemala	0.02	11 100	11 100	—	—	11 100	24 700	35 800
Haiti	0.01	5 550	—	—	—	—	800	800
Holy See	0.01	5 550	—	—	—	—	—	—
Hungary	0.18	99 900	99 900	99 900	—	—	—	—
Iceland	0.03	16 650	16 650	16 650	—	—	—	—
India	0.36	199 800	199 800	199 800	—	—	—	—
Indonesia	0.16	88 800	39 000	39 000	—	—	—	—
Iran, Islamic Republic of	0.76	421 800	16 892	16 892	—	—	—	—
Iraq	0.13	72 150	—	—	—	—	54 600	54 600
Ireland	0.18	99 900	8 311	8 311	—	—	—	—
Israel	0.23	127 650	—	—	—	—	—	—
Italy	4.26	2 364 300	—	—	—	—	—	—
Jamaica	0.01	5 550	—	—	—	—	—	—
Japan	12.36	6 859 800	6 859 800	6 859 800	—	—	—	—
Jordan	0.01	5 550	—	—	—	—	13 672	13 672
Kenya	0.01	5 550	—	—	—	—	10 150	10 150
Korea, Republic of	0.68	377 400	244 755	—	—	244 755	—	244 755
Kuwait	0.25	138 750	—	—	—	—	—	—
Lebanon	0.01	5 550	—	—	—	—	—	—
Liberia	0.01	5 550	—	—	—	—	—	—
Libyan Arab Jamahiriya	0.24	133 200	—	—	—	—	—	—
Liechtenstein	0.01	5 550	5 600	5 600	—	—	—	—
Luxembourg	0.06	33 300	—	—	—	—	—	—
Madagascar	0.01	5 550	1 600	—	—	1 600	8 250	9 850
Malaysia	0.12	66 600	66 600	66 600	—	—	—	—
Mali	0.01	5 550	—	—	—	—	—	—
Mauritius	0.01	5 550	—	—	—	—	—	—
Mexico	0.87	482 850	482 850	482 850	—	—	—	—
Monaco	0.01	5 550	—	—	—	—	—	—
Mongolia	0.01	5 550	—	—	—	—	5 250	5 250
Morocco	0.03	16 650	16 650	16 650	—	—	—	—
Myanmar	0.01	5 550	—	—	—	—	—	—
Namibia	0.01	5 550	—	—	—	—	—	—
Netherlands	1.49	826 950	826 950	826 950	—	—	—	—
New Zealand	0.24	133 200	—	—	—	—	—	—

SCHEDULE B.2 (continued)

Member State	1993						Prior years outstanding	Total outstanding
	Base rate %	Share of \$ 55.5 million target for voluntary contributions for 1993 using base rate a/	Pledged	Paid	Outstanding			
Nicaragua	0.01	5 550	—	—	—	—	—	
Niger	0.01	5 550	—	—	—	2 900	2 900	
Nigeria	0.20	111 000	111 000	111 000	—	—	—	
Norway	0.55	305 250	305 250	305 250	—	—	—	
Pakistan	0.06	33 300	33 300	33 300	—	—	—	
Panama	0.02	11 100	—	—	—	2 600	2 600	
Paraguay	0.02	11 100	—	—	—	—	—	
Peru	0.06	33 300	—	—	—	—	—	
Philippines	0.07	38 850	11 000	11 000	—	—	—	
Poland	0.47	260 850	260 850	260 850	—	—	—	
Portugal	0.20	111 000	—	—	—	—	—	
Qatar	0.05	27 750	—	—	—	—	—	
Romania	0.17	94 350	94 350	43 262	51 088	—	51 088	
Russian Federation	9.34	5 183 700	60 769	60 769	—	—	—	
Saudi Arabia	0.95	527 250	—	—	—	—	—	
Senegal	0.01	5 550	—	—	—	3 800	3 800	
Sierra Leone	0.01	5 550	—	—	—	—	—	
Singapore	0.12	66 600	—	—	—	—	—	
South Africa	0.41	227 550	—	—	—	—	—	
Spain	1.96	1 087 800	168 695	168 695	—	—	—	
Sri Lanka	0.01	5 550	—	—	—	—	—	
Sudan	0.01	5 550	—	—	—	23 650	23 650	
Sweden	1.10	610 500	610 500	610 500	—	—	—	
Switzerland	1.15	638 250	638 250	638 250	—	—	—	
Syrian Arab Republic	0.04	22 200	2 000	2 000	—	—	—	
Thailand	0.11	61 050	61 050	61 050	—	—	—	
Tunisia	0.03	16 650	16 650	16 650	—	—	—	
Turkey	0.27	149 850	149 850	149 850	—	—	—	
Uganda	0.01	5 550	—	—	—	536	536	
Ukraine	1.17	649 350	—	—	—	—	—	
United Arab Emirates	0.21	116 550	—	—	—	—	—	
United Kingdom of Great Britain and Northern Ireland	4.98	2 763 900	2 714 080	2 714 080	—	—	—	
United Republic of Tanzania	0.01	5 550	5 500	—	5 500	10 340	15 840	
United States of America	25.00	13 875 000	13 875 000	13 175 000	700 000	—	700 000	
Uruguay	0.04	22 200	15 000	—	15 000	15 000	30 000	

SCHEDULE B.2 (continued)

Member State	1993						Prior years outstanding	Total outstanding
	Base rate %	Share of \$ 55.5 million target for voluntary contributions for 1993 using base rate a/	Pledged	Paid	Outstanding			
Venezuela	0.49	271 950	-	-	-	-	-	
Viet Nam	0.01	5 550	5 550	5 550	-	-	-	
Yugoslavia	0.42	233 100	-	-	-	834 026	834 026	
Zaire	0.01	5 550	-	-	-	3 500	3 500	
Zambia	0.01	5 550	5 550	-	5 550	-	5 550	
Zimbabwe	0.01	5 550	-	-	-	-	-	
Sub-total	99.45	55 194 750	42 662 693	41 278 335	1 384 358	1 471 746	2 856 104	
New Members:								
Czech Republic c/	0.42	233 100	233 100	233 100	-	-	-	
Slovak Republic c/	0.13	72 150	72 150	72 150	-	-	-	
TOTAL	100.00	55 500 000	42 967 943	41 583 585	1 384 358	1 471 746	2 856 104	

Other New Members:

Armenia d/	0.13	72 150	-	-	-	-	-
Croatia e/	0.13	72 150	-	-	-	-	-
Estonia f/	0.07	38 850	-	-	-	-	-
Lithuania g/	0.15	83 250	-	-	-	-	-
Slovenia h/	0.09	49 950	49 950	4 596	45 354	-	45 354
	0.57	316 350	49 950	4 596	45 354	-	45 354

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

b/ Includes the supplementary contribution in the amount of \$ 1,596,774 announced at the June 1992 session of the Board of Governors.

c/ The former Czech and Slovak Federal Republic which ceased to exist on 31 December 1992, was removed from the scale and replaced by the two successor States, Czech Republic and Slovak Republic, which became Members of the Agency on 27 September 1993.

d/ Armenia became a Member of the Agency on 27 September 1993.

e/ Croatia became a Member of the Agency on 12 February 1993.

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

g/ Lithuania became a Member of the Agency on 18 November 1993.

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

SCHEDULE B.3

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND
AS AT 31 DECEMBER 1993

Member State	Assessed	Paid	Outstanding	Overpayments and advance payments
Afghanistan	1 200	1 200	—	—
Albania	1 200	1 000	200	—
Algeria	19 200	19 200	—	—
Argentina	67 200	67 200	—	—
Australia	180 000	180 000	—	—
Austria	88 800	88 800	—	3 600
Bangladesh	1 200	1 200	—	—
Belarus	37 200	37 200	—	—
Belgium	126 000	126 000	—	—
Bolivia	1 200	600	600	—
Brazil	189 600	189 600	—	—
Bulgaria	15 600	15 600	—	—
Cambodia	1 200	200	1 000	—
Cameroon	1 200	1 200	—	—
Canada	370 800	370 800	—	12 000
Chile	9 600	9 600	—	—
China	91 200	91 200	—	—
Colombia	15 600	15 600	—	—
Costa Rica	1 200	1 200	—	—
Côte d'Ivoire	2 400	2 400	—	—
Cuba	10 800	10 800	—	—
Cyprus	2 400	2 400	—	—
Democratic People's Republic of Korea	6 000	6 000	—	—
Denmark	76 800	76 800	—	3 600
Dominican Republic	2 400	400	2 000	—
Ecuador	3 600	3 600	—	—
Egypt	8 400	8 400	—	—
El Salvador	1 200	1 000	200	—
Ethiopia	1 200	1 200	—	—
Finland	67 200	67 200	—	—
France	714 000	714 000	—	—
Gabon	2 400	1 800	600	—
Germany	1 063 200	1 063 200	—	—
Ghana	1 200	800	400	—
Greece	42 000	42 000	—	1 200
Guatemala	2 400	2 400	—	—
Haiti	1 200	200	1 000	—
Holy See	1 200	1 200	—	—
Hungary	21 600	21 600	—	—
Iceland	3 600	3 600	—	—
India	43 200	43 200	—	699
Indonesia	19 200	19 200	—	—
Iran, Islamic Republic of	91 200	91 200	—	—
Iraq	15 600	9 600	6 000	—
Ireland	21 600	21 600	—	—
Israel	27 600	27 600	—	—
Italy	511 200	511 200	—	16 800
Jamaica	1 200	1 000	200	—
Japan	1 483 200	1 483 200	—	—
Jordan	1 200	1 200	—	—

SCHEDULE B.3 (continued)

Member State	Assessed	Paid	Outstanding	Overpayments and advance payments
Kenya	1 200	1 000	200	-
Korea, Republic of	81 600	81 600	-	-
Kuwait	30 000	30 000	-	-
Lebanon	1 200	1 200	-	-
Liberia	1 200	200	1 000	-
Libyan Arab Jamahiriya	28 800	28 800	-	-
Liechtenstein	1 200	1 200	-	-
Luxembourg	7 200	7 200	-	-
Madagascar	1 200	1 200	-	-
Malaysia	14 400	14 400	-	-
Mali	1 200	200	1 000	-
Mauritius	1 200	1 200	-	-
Mexico	104 400	104 400	-	-
Monaco	1 200	1 200	-	-
Mongolia	1 200	1 000	200	-
Morocco	3 600	3 600	-	-
Myanmar	1 200	1 200	-	-
Namibia	1 200	1 200	-	-
Netherlands	178 800	178 800	-	-
New Zealand	28 800	28 800	-	1 200
Nicaragua	1 200	1 200	-	-
Niger	1 200	200	1 000	-
Nigeria	24 000	24 000	-	-
Norway	66 000	66 000	-	-
Pakistan	7 200	7 200	-	-
Panama	2 400	2 400	-	-
Paraguay	2 400	2 400	-	-
Peru	7 200	7 200	-	-
Philippines	8 400	8 400	-	-
Poland	56 400	56 400	-	1 200
Portugal	24 000	24 000	-	-
Qatar	6 000	6 000	-	-
Romania	20 400	20 400	-	-
Russian Federation	1 120 800	1 120 800	-	-
Saudi Arabia	114 000	114 000	-	-
Senegal	1 200	800	400	-
Sierra Leone	1 200	1 109	91	-
Singapore	14 400	14 400	-	-
South Africa	49 200	49 200	-	-
Spain	235 200	235 200	-	-
Sri Lanka	1 200	1 200	-	-
Sudan	1 200	1 200	-	-
Sweden	132 000	132 000	-	4 800
Switzerland	138 000	138 000	-	-
Syrian Arab Republic	4 800	4 800	-	-
Thailand	13 200	13 200	-	-
Tunisia	3 600	3 600	-	-
Turkey	32 400	32 400	-	1 200
Uganda	1 200	1 200	-	-
Ukraine	140 400	140 400	-	-

SCHEDULE B.3 (continued)

Member State	Assessed	Paid	Outstanding	Overpayments and advance payments
United Arab Emirates	25 200	25 200	—	—
United Kingdom of Great Britain and Northern Ireland	597 600	597 600	—	—
United Republic of Tanzania	1 200	1 200	—	—
United States of America	3 000 000	3 000 000	—	—
Uruguay	4 800	4 800	—	—
Venezuela	58 800	56 000	2 800	—
Viet Nam	1 200	1 200	—	—
Yugoslavia	50 400	36 000	14 400	—
Zaire	1 200	800	400	—
Zambia	1 200	1 000	200	—
Zimbabwe	1 200	1 200	—	—
Sub-total	11 934 000	11 900 109	33 891	46 299
<u>New Members:</u>				
Czech Republic a/	50 400	50 400	—	—
Slovak Republic a/	15 600	15 600	—	—
TOTAL	12 000 000	11 966 109	33 891	46 299

Other New Members:

Armenia b/	15 600	—	15 600	—
Croatia c/	15 600	15 600	—	—
Estonia d/	8 400	—	8 400	—
Lithuania e/	18 000	18 000	—	—
Slovenia f/	10 800	10 800	—	—
	68 400	44 400	24 000	—

a/ The Czech Republic and the Slovak Republic became Members of the Agency on 27 September 1993. The advance standing to the credit of the former Czech and Slovak Federal Republic has been applied against the advances due from the two successor States.

b/ Armenia became a Member of the Agency on 27 September 1993.

c/ Croatia became a Member of the Agency on 12 February 1993.

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

e/ Lithuania became a Member of the Agency on 18 November 1993.

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

SCHEDULE C.1

ADMINISTRATIVE FUND

I. SHARES OF MEMBER STATES IN THE 1992 CASH SURPLUS

Member State	1992 Scale of assessment %	Allocation amount \$
Afghanistan	0.007	492
Albania	0.007	492
Algeria	0.100	7 026
Argentina	0.444	31 197
Australia	1.608	112 985
Austria	0.757	53 190
Bangladesh	0.009	632
Belarus	0.342	24 030
Belgium	1.203	84 528
Bolivia	0.007	492
Brazil	0.954	67 032
Bulgaria	0.101	7 097
Cambodia	0.007	492
Cameroon	0.007	492
Canada	3.174	223 019
Chile	0.055	3 864
China	0.622	43 704
Colombia	0.095	6 675
Costa Rica	0.014	984
Côte d'Ivoire	0.014	984
Cuba	0.061	4 286
Cyprus	0.014	984
Czech Republic a/	0.515	36 186
Democratic People's Republic of Korea	0.034	2 389
Denmark	0.705	49 536
Dominican Republic	0.020	1 405
Ecuador	0.020	1 405
Egypt	0.048	3 373
El Salvador	0.007	492
Ethiopia	0.007	492
Finland	0.519	36 467
France	6.420	451 097
Gabon	0.031	2 178
Germany	9.614	675 521
Ghana	0.007	492
Greece	0.262	18 409
Guatemala	0.014	984
Haiti	0.007	492
Holy See	0.010	703
Hungary	0.154	10 821
Iceland	0.031	2 178
India	0.268	18 831
Indonesia	0.102	7 167
Iran, Islamic Republic of	0.457	32 111
Iraq	0.080	5 621
Ireland	0.187	13 139
Israel	0.218	15 317
Italy	4.097	287 873
Jamaica	0.007	492
Japan	11.678	820 546

SCHEDULE C.1 (continued)

Member State	1992 Scale of assessment %	Allocation amount \$
Jordan	0.007	492
Kenya	0.007	492
Korea, Republic of	0.147	10 329
Kuwait	0.301	21 149
Lebanon	0.007	492
Liberia	0.007	492
Libyan Arab Jamahiriya	0.290	20 377
Liechtenstein	0.010	703
Luxembourg	0.062	4 356
Madagascar	0.007	492
Malaysia	0.074	5 199
Mali	0.007	492
Mauritius	0.007	492
Mexico	0.628	44 126
Monaco	0.010	703
Mongolia	0.007	492
Morocco	0.027	1 897
Myanmar	0.007	492
Namibia	0.007	492
Netherlands	1.691	118 817
New Zealand	0.249	17 496
Nicaragua	0.007	492
Niger	0.007	492
Nigeria	0.133	9 345
Norway	0.560	39 348
Pakistan	0.042	2 951
Panama	0.014	984
Paraguay	0.020	1 405
Peru	0.041	2 881
Philippines	0.063	4 427
Poland	0.425	29 862
Portugal	0.121	8 502
Qatar	0.052	3 654
Romania	0.131	9 204
Russian Federation	10.257	720 701 b/
Saudi Arabia	1.047	73 567
Senegal	0.007	492
Sierra Leone	0.007	492
Singapore	0.073	5 129
Slovak Republic a/	0.159	11 172
South Africa	0.299	21 009
Spain	2.002	140 669
Sri Lanka	0.007	492
Sudan	0.007	492
Sweden	1.245	87 479
Switzerland	1.110	77 993
Syrian Arab Republic	0.027	1 897
Thailand	0.068	4 778
Tunisia	0.020	1 405
Turkey	0.216	15 177

SCHEDULE C.1 (continued)

Member State	1992 Scale of assessment %	Allocation amount \$
Uganda	0.007	492
Ukraine	1.286	90 360
United Arab Emirates	0.197	13 842
United Kingdom of Great Britain and Northern Ireland	4.989	350 548
United Republic of Tanzania	0.007	492
United States of America	25.928	1 821 812
Uruguay	0.027	1 897
Venezuela	0.374	26 279
Viet Nam	0.008	562
Yugoslavia	0.302	21 220 c/
Zaire	0.007	492
Zambia	0.007	492
Zimbabwe	0.014	984
TOTAL	100.000	7 026 429

a/ The share of the former Czech and Slovak Federal Republic, which ceased to exist on 31 December 1992, is divided between the two successor States, Czech Republic and Slovak Republic.

b/ Of this amount, \$ 3 302 is credited to Estonia, which became a Member of the Agency on 31 January 1992.

c/ Of this amount, \$ 4 286 is credited to Slovenia, which became a Member of the Agency on 21 September 1992.

**II. STATUS OF OTHER CASH SURPLUSES WITHHELD PENDING
RECEIPT OF CONTRIBUTIONS AS AT 31 DECEMBER 1993**

Budget years	31 December 1992	Surrendered	31 December 1993
1959–1968	2 690	–	2 690
1979–1984	44 465	–	44 465
1985	13 415	6 574	6 841
1986	11 532	5 411	6 121
1987	16 176	6 534	9 642
1988	11 950	3 222	8 728
1989	26 407	7 492	18 915
1990	115 601 d/	8 616	106 985
TOTAL	242 236	37 849	204 387

d/ Includes \$ 58 851 of the former Czech and Slovak Federal Republic which will be divided between the two successor States, Czech Republic and Slovak Republic.

SCHEDULE C.2

ADMINISTRATIVE FUND
REGULAR BUDGET 1992
SUMMARY OF RESOURCES AND EXPENDITURES

	Appropriations	In 1992 ^{a/}	In 1993	Total	Balance
I. SUMMARY OF RESOURCES					
1. <u>Resources actually received</u>					
Assessed contributions from Member States	197 656 000	167 363 489	22 785 671	190 149 160	(7 506 840)
Miscellaneous Income					
Work for others	5 021 000	4 002 942	734 005	4 736 947	(284 053)
Other	3 540 000	5 701 911	-	5 701 911	2 161 911
	8 561 000	9 704 853	734 005	10 438 858	1 877 858
2. <u>Savings on Research Contracts 1990</u>	-	-	38 500	38 500	38 500
	206 217 000	177 068 342	23 558 176	200 626 518	(5 590 482)
II. SUMMARY OF EXPENDITURES					
A. REGULAR BUDGET					
3. <u>Disbursements</u>					
1. Technical assistance and co-operation	10 649 500	9 886 230	61 166	9 947 396	(702 104)
2. Nuclear energy and safety	29 462 000	26 924 369	703 016	27 627 385	(1 834 615)
3. Research and isotopes	27 286 900	23 516 676	1 687 030	25 203 706	(2 083 194)
4. Safeguards	61 043 600	56 067 413	3 178 238	59 245 651	(1 797 949)
5. Policy-making organs	7 297 400	6 505 925	86 350	6 592 275	(705 125)
6. Executive management and administration	20 816 500	18 169 075	426 067	18 595 142	(2 221 358)
7. General services	21 270 900	16 036 986	3 392 075	19 429 061	(1 841 839)
8. Unallocated services	7 139 600	6 416 718	146 380	6 563 098	(576 502)
Total Agency programmes	184 966 400	163 523 392	9 680 322	173 203 714	(11 762 686)
9. Reimbursable work for others (Shared support services)	5 021 000	4 108 950	598 489	4 707 439	(313 561)
	189 987 400	167 632 342	10 278 811	177 911 153	(12 076 247)
4. <u>Obligations</u>					
Research Contracts 1992 obligations to be carried over	-	-	346 950	346 950	346 950
Sub-total	189 987 400	167 632 342	10 625 761	178 258 103	(11 729 297)
B. DEFERRED PROGRAMME BUDGET b/	16 229 600	-	10 151 442	10 151 442	(6 078 158)
	206 217 000	167 632 342	20 777 203	188 409 545	(17 807 455)

a/ GC (XXXVII)1061 Part II, Statements I.A.1 and I.B

b/ Statement I.A.2

SCHEDULE D.1

TECHNICAL ASSISTANCE AND CO-OPERATION

STATUS OF ASSESSED PROGRAMME COSTS
AS AT 31 DECEMBER 1993

Member State	1992			Prior years outstanding		Total outstanding
	Assessed	Paid	Outstanding	1991	1975-1990	
Albania	10 371	-	10 371	6 308	69 320	85 999
Algeria	44 961	-	44 961	42 222	62 645	149 828
Argentina	43 125	43 125	-	-	-	-
Belarus	-	-	-	243	3 887	4 130
Bolivia	32 225	-	32 225	17 928	219 316	269 469
Brazil	55 687	14 501	41 186	-	-	41 186
Bulgaria	68 502	-	68 502	8 542	-	77 044
Cameroon	19 950	-	19 950	21 227	34 479	75 656
Chile	64 057	64 057	-	-	-	-
China	86 192	86 192	-	-	-	-
Colombia	42 918	42 918	-	-	-	-
Costa Rica	19 537	-	19 537	20 222	93 718	133 477
Côte d'Ivoire	9 662	-	9 662	8 006	75 906	93 574
Croatia	11 787	-	11 787	-	-	11 787
Cuba	57 233	57 233	-	-	-	-
Cyprus	17 293	17 293	-	-	-	-
Czech Republic	11 695	26	11 669	-	-	11 669
Democratic People's Republic of Korea	33 858	33 858	-	-	-	-
Dominican Republic	19 468	-	19 468	16 179	94 014	129 661
Ecuador	67 150	-	67 150	42 622	267 904	377 676
Egypt	117 247	1 214	116 033	-	-	116 033
El Salvador	14 872	-	14 872	17 233	90 972	123 077
Gabon	117	-	117	805	9 043	9 965
Ghana	58 991	-	58 991	33 512	286 247	378 750
Greece	23 100	23 100	-	-	-	-
Guatemala	44 890	-	44 890	34 504	170 124	249 518
Hong Kong (through the United Kingdom of Great Britain and Northern Ireland)	6 752	4 144	2 608	-	-	2 608
Hungary	41 215	41 215	-	-	-	-
Indonesia	97 987	97 987	-	-	-	-
Iran, Islamic Republic of	63 636	-	63 636	50 444	67 626	181 706
Iraq	-	-	-	331	51 172	51 503
Jamaica	19 202	-	19 202	7 553	59 248	86 003
Jordan	31 479	-	31 479	31 439	108 036	170 954
Kenya	23 418	-	23 418	13 035	206 436	242 889
Korea, Republic of	33 004	33 004	-	-	-	-

SCHEDULE D.1 (continued)

Member State	1992			Prior years outstanding		Total outstanding
	Assessed	Paid	Outstanding	1991	1975-1990	
Lebanon	-	-	-	-	15 326	15 326
Libyan Arab Jamahiriya	34 667	34 667	-	-	-	-
Malaysia	46 235	46 235	-	-	-	-
Mauritius	4 885	-	4 885	7 090	5 713	17 688
Mexico	89 320	-	89 320	31 753	-	121 073
Mongolia	50 336	-	50 336	49 717	50 852	150 905
Morocco	45 879	-	45 879	34 029	-	79 908
Nigeria	70 172	-	70 172	64 972	7 382	142 526
Pakistan	61 570	61 570	-	-	-	-
Panama	13 456	-	13 456	21 996	85 154	120 606
Paraguay	2 767	-	2 767	6 970	61 730	71 467
Peru	38 916	-	38 916	48 996	468 210	556 122
Philippines	44 823	44 823	-	-	-	-
Poland	81 172	48 969	32 203	-	-	32 203
Portugal	46 735	46 735	-	-	-	-
Romania	50 461	-	50 461	53 584	64 602	168 647
Russian Federation	-	-	-	-	4 002	4 002
Saudi Arabia	9 753	9 753	-	-	-	-
Singapore	4 014	-	4 014	-	-	4 014
Slovak Republic	5 847	5 847	-	-	-	-
Slovenia	5 707	-	5 707	-	-	5 707
Spain	160	-	160	315	-	475
Sri Lanka	24 944	-	24 944	45 137	297 057	367 138
Syrian Arab Republic	40 413	40 413	-	-	-	-
Thailand	54 997	54 997	-	-	-	-
Tunisia	20 652	-	20 652	16 622	161 966	199 240
Turkey	40 046	40 046	-	-	-	-
Ukraine	6 932	6 932	-	-	-	-
United Arab Emirates	4 292	-	4 292	6 085	13 477	23 854
Uruguay	24 885	-	24 885	13 646	45 639	84 170
Venezuela	42 153	-	42 153	5 510	-	47 663
Viet Nam	69 822	-	69 822	38 461	-	108 283
Yugoslavia	1 302	-	1 302	-	-	1 302
Zimbabwe	7 420	-	7 420	12 457	33 279	53 156
Arrears from Croatia, Slovenia and Yugoslavia	-	-	-	58 725	322 685	381 410
TOTAL	2 336 314	1 000 854	1 335 460	888 420	3 607 167	5 831 047

SCHEDULE D.2

GENERAL FUND
TECHNICAL ASSISTANCE AND CO-OPERATION FUND

SUMMARY OF OBLIGATIONS AND DISBURSEMENTS DURING 1993 AND UNLIQUIDATED OBLIGATIONS

Recipients	Unliquidated obligations brought forward from 1992			Net new obligations in 1993			Disbursements in 1993			Unliquidated obligations as at 31 December 1993		
	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	3 424	5 236	8 660	60 974	2 345	63 319	50 331	7 581	57 912	14 067	-	14 067
Albania	13 276	8 982	22 258	80 480	171 589	252 069	73 272	118 324	191 596	20 484	62 247	82 731
Algeria	19 221	152 532	171 753	133 181	378 206	511 387	104 113	422 862	526 975	48 289	107 876	156 165
Argentina	29 988	64 998	94 986	197 972	435 165	633 137	204 285	263 254	467 539	23 675	236 909	260 584
Armenia	-	-	-	26 427	26 427	26 427	-	23 229	23 229	-	3 198	3 198
Bangladesh	18 853	217 172	236 025	213 336	333 058	546 394	155 518	446 588	602 106	76 671	103 642	180 313
Belarus	-	-	-	9 172	14 666	23 838	9 005	4 966	13 971	167	9 700	9 867
Bolivia	17 670	27 363	45 033	50 386	365 804	416 190	57 136	180 591	237 727	10 920	212 576	223 496
Brazil	44 150	73 708	117 858	157 890	496 344	654 234	189 398	501 361	690 759	12 642	68 691	81 333
Bulgaria	32 491	2 312	34 803	145 442	294 162	439 604	136 023	249 735	385 758	41 910	46 739	88 649
Cameroon	17 072	66 080	83 152	127 147	93 686	220 833	106 865	143 093	249 958	37 354	16 673	54 027
Chile	28 879	79 492	108 371	65 699	504 405	570 104	68 228	446 020	514 248	26 350	137 877	164 227
China	136 122	104 088	240 210	353 048	599 606	952 654	370 455	525 976	896 431	118 715	177 718	296 433
Colombia	5 750	228 703	234 453	96 051	307 611	403 662	77 096	411 772	488 868	24 705	124 542	149 247
Costa Rica	11 624	167 250	178 874	41 913	260 261	302 174	50 132	302 775	352 907	3 405	124 736	128 141
Côte d'Ivoire	5 926	13 131	19 057	20 763	123 814	144 577	23 143	128 731	151 874	3 546	8 214	11 760
Croatia	-	-	-	9 076	227 325	236 401	9 076	202 810	211 886	-	24 515	24 515
Cuba	61 922	296 220	358 142	104 338	608 759	713 097	147 364	408 613	555 977	18 896	496 366	515 262
Cyprus	2 406	8 769	11 175	2 250	121 367	123 617	3 306	49 017	52 323	1 350	81 119	82 469
Czech and Slovak Federal Republic	14 534	10 100	24 634	(14 534)	(10 100)	(24 634)	-	-	-	-	-	-
Czech Republic	-	-	-	11 159	65 393	76 552	11 159	58 764	69 923	-	6 629	6 629
Democratic People's Republic of Korea	18 658	55 877	74 535	72 979	281 486	354 465	76 095	190 713	266 808	15 542	146 650	162 192
Dominican Republic	11 952	24 149	36 101	41 277	182 931	224 208	41 158	183 051	224 209	12 071	24 029	36 100
Ecuador	18 780	112 756	131 536	64 328	327 567	391 895	48 481	334 656	383 137	34 627	105 667	140 294
Egypt	66 960	242 904	309 864	270 408	456 985	727 393	219 380	482 846	702 226	117 988	217 043	335 031
El Salvador	3 720	33 989	37 709	11 505	120 648	132 153	15 225	111 427	126 652	-	43 210	43 210
Ethiopia	11 004	266 155	277 159	147 478	213 661	361 139	113 623	244 121	357 744	44 859	235 695	280 554
Gabon	-	6	6	-	(6)	(6)	-	-	-	-	-	-
Ghana	49 147	624 683	673 830	128 033	280 305	408 338	117 848	278 648	396 496	59 332	626 340	685 672
Greece	10 909	20 233	31 142	10 547	270 034	280 581	18 859	135 074	153 933	2 597	155 193	157 790
Guatemala	11 853	65 637	77 490	88 480	164 868	253 348	77 444	153 306	230 750	22 889	77 199	100 088
Haiti	-	-	-	-	5 426	5 426	-	5 426	5 426	-	-	-
Hong Kong (through United Kingdom of Great Britain and Northern Ireland)	-	2 246	2 246	4 442	24 336	28 778	4 442	24 467	28 909	-	2 115	2 115
Hungary	5 844	133	5 977	25 823	39 941	65 764	13 016	40 074	53 090	18 651	-	18 651
Iceland	-	-	-	-	1 171	1 171	-	1 171	1 171	-	-	-

SCHEDULE D.2 (continued)

Recipients	Unliquidated obligations brought forward from 1992			Net new obligations in 1993			Disbursements in 1993			Unliquidated obligations as at 31 December 1993		
	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	63 371	182 901	246 272	273 865	641 370	915 235	276 078	764 419	1 040 497	61 158	59 852	121 010
Iran, Islamic Republic of	26 136	146 378	172 514	283 981	811 376	1 095 357	244 799	562 659	807 458	65 318	395 095	460 413
Iraq	-	660	660	-	-	-	-	-	-	-	660	660
Jamaica	682	17 622	18 304	415	113 541	113 956	1 097	109 041	110 138	-	22 122	22 122
Jordan	16 756	52 897	69 653	23 548	222 995	246 543	34 140	193 032	227 172	6 164	82 860	89 024
Kenya	18 554	48 279	66 833	99 801	187 877	287 678	63 299	184 796	248 095	55 056	51 360	106 416
Korea, Republic of	130 575	9 369	139 944	118 285	208 346	326 631	197 972	207 641	405 613	50 888	10 074	60 962
Lebanon	-	-	-	8 995	40 542	49 537	8 995	40 542	49 537	-	-	-
Libyan Arab Jamahiriya	58 882	71 328	130 210	128 712	257 430	386 142	96 408	231 573	327 981	91 186	97 185	188 371
Macedonia, Former Yugoslav Republic of	-	-	-	2 864	-	2 864	2 864	-	2 864	-	-	-
Madagascar	-	5 947	5 947	68 106	231 397	299 503	49 376	148 590	197 966	18 730	88 754	107 484
Malaysia	65 543	56 802	122 345	234 573	353 304	587 877	243 244	372 081	615 325	56 872	38 025	94 897
Mali	4 582	17 478	22 060	57 669	191 648	249 317	51 500	160 584	212 084	10 751	48 542	59 293
Mauritius	-	22 664	22 664	-	164 822	164 822	-	120 900	120 900	-	66 586	66 586
Mexico	-	36 114	36 114	93 885	525 579	619 464	74 555	334 227	408 782	19 330	227 466	246 796
Mongolia	25 422	67 053	92 475	222 637	414 746	637 383	186 156	387 203	573 359	61 903	94 596	156 499
Morocco	82 372	11 942	94 314	145 457	344 830	490 287	148 537	315 295	463 832	79 292	41 477	120 769
Myanmar	17 214	11 531	28 745	136 263	371 060	507 323	93 443	342 547	435 990	60 034	40 044	100 078
Namibia	-	2 084	2 084	18 944	100 172	119 116	18 944	84 009	102 953	-	18 247	18 247
Nicaragua	5 174	22 373	27 547	86 208	334 784	420 992	48 100	135 090	183 190	43 282	222 067	265 349
Niger	33 571	22 968	56 539	78 833	207 642	286 475	62 558	174 886	237 444	49 846	55 724	105 570
Nigeria	64 283	106 544	170 827	132 960	418 303	551 263	103 699	348 189	451 888	93 544	176 658	270 202
Pakistan	63 568	261 372	324 940	181 616	547 305	728 921	198 795	649 528	848 323	46 389	159 149	205 538
Panama	7 844	28 283	36 127	10 250	186 521	196 771	15 894	158 784	174 678	2 200	56 020	58 220
Paraguay	-	1 188	1 188	31 907	232 684	264 591	27 462	201 792	229 254	4 445	32 080	36 525
Peru	9 677	382 712	392 389	94 265	397 248	491 513	97 817	324 363	422 180	6 125	455 597	461 722
Philippines	17 982	130 014	147 996	94 931	285 258	380 189	94 870	369 978	464 848	18 043	45 294	63 337
Poland	11 115	70 104	81 219	92 510	513 255	605 765	77 727	256 007	333 734	25 898	327 352	353 250
Portugal	6 364	137 332	143 696	8 671	223 133	231 804	13 993	217 375	231 368	1 042	143 090	144 132
Romania	39 527	25 550	65 077	259 453	351 254	610 707	250 402	278 799	529 201	48 578	98 005	146 583
Saudi Arabia	690	13 330	14 020	48 495	47 207	95 702	39 786	55 345	95 131	9 399	5 192	14 591
Senegal	3 578	13 561	17 139	8 369	109 826	118 195	10 017	86 549	96 566	1 930	36 838	38 768
Sierra Leone	4 281	173 593	177 874	98 903	186 588	285 491	53 350	275 826	329 176	49 834	84 355	134 189
Singapore	30 183	15 027	45 210	(1 286)	46 822	45 536	27 312	31 849	59 161	1 585	30 000	31 585
Slovak Republic	-	-	-	19 617	115 019	134 636	18 453	68 200	86 653	1 164	46 819	47 983
Slovenia	-	-	-	44 298	142 966	187 264	27 245	68 595	95 840	17 053	74 371	91 424
Sri Lanka	15 868	28 985	44 853	202 880	340 831	543 711	107 182	329 668	436 850	111 566	40 148	151 714
Sudan	108 885	53 936	162 821	68 285	285 303	353 588	129 915	247 787	377 702	47 255	91 452	138 707
Syrian Arab Republic	31 093	699 157	730 250	137 703	372 069	509 772	139 744	393 812	533 556	29 052	677 414	706 466
Thailand	82 019	130 398	212 417	224 334	372 971	597 305	259 758	461 769	721 527	46 595	41 600	88 195

SCHEDULE D.2 (continued)

Recipients	Unliquidated obligations brought forward from 1992			Net new obligations in 1993			Disbursements in 1993			Unliquidated obligations as at 31 December 1993		
	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total
Tunisia	7 181	35 582	42 763	24 637	351 370	376 007	25 847	129 138	154 985	5 971	257 814	263 785
Turkey	26 685	76 529	103 214	67 394	341 592	408 986	79 088	286 979	366 067	14 991	131 142	146 133
Uganda	29 031	211 086	240 117	54 256	253 502	307 758	51 257	247 996	299 253	32 030	216 592	248 622
Ukraine	-	-	-	43 231	191 623	234 854	35 227	146 306	181 533	8 004	45 317	53 321
United Arab Emirates	-	23 244	23 244	-	106 967	106 967	-	90 664	90 664	-	39 547	39 547
United Republic of Tanzania	23 660	14 921	38 581	151 567	591 154	742 721	129 606	303 797	433 403	45 621	302 278	347 899
Uruguay	2 639	42 212	44 851	34 822	283 008	317 830	33 181	176 068	209 249	4 280	149 152	153 432
Venezuela	18 759	13 020	31 779	13 696	257 097	270 793	30 755	131 886	162 641	1 700	138 231	139 931
Viet Nam	73 201	199 808	273 009	202 759	439 423	642 182	213 213	497 309	710 522	62 747	141 922	204 669
Yugoslavia	-	190 291	190 291	457	(116 137)	(115 680)	457	19 209	19 666	-	54 945	54 945
Zaire	-	78 742	78 742	90 466	109 891	200 357	46 047	121 317	167 364	44 419	67 316	111 735
Zambia	21 632	45 621	67 253	32 359	243 178	275 537	52 741	234 797	287 538	1 250	54 002	55 252
Zimbabwe	13 922	6 240	20 162	35 240	139 429	174 669	19 358	133 290	152 648	29 804	12 379	42 183
Sub-total	1 934 636	6 989 676	8 924 312	7 323 129	21 879 367	29 202 496	6 903 739	19 293 128	26 196 867	2 354 026	9 575 915	11 929 941
Regional Programmes												
Africa	155 707	485 722	641 429	823 281	1 346 035	2 169 316	815 556	1 244 010	2 059 566	163 432	587 747	751 179
Asia and the Pacific	159 432	179 860	339 292	837 673	660 543	1 498 216	887 042	577 204	1 464 246	110 063	263 199	373 262
Europe	146 830	64 845	211 675	437 416	834 112	1 271 528	461 420	755 726	1 217 146	122 826	143 231	266 057
Latin America	181 227	157 349	338 576	1 433 264	880 301	2 313 565	1 176 501	732 360	1 908 861	437 990	305 290	743 280
Interregional	663 895	86 025	749 920	2 327 624	879 474	3 207 098	2 395 472	836 674	3 232 146	596 047	128 825	724 872
Sub-total	1 307 091	973 801	2 280 892	5 859 258	4 600 465	10 459 723	5 735 991	4 145 974	9 881 965	1 430 358	1 428 292	2 858 650
Administrative expenses	3 592	9 711	13 303	180 166	513 291	693 457	166 254	473 184	639 438	17 504	49 818	67 322
GRAND TOTAL	3 245 319	7 973 188	11 218 507	13 362 553	26 993 123	40 355 676	12 805 984	23 912 286	36 718 270	3 801 888	11 054 025	14 855 913

SCHEDULE E.1

RESOURCES MADE AVAILABLE TO THE AGENCY
BY MEMBER STATES FOR 1993 INCLUDING CONTRIBUTIONS IN CASH AND IN KIND

Member State	TOTAL	CASH				IN KIND ^{a/} (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	13 645	13 645	-	-	-	-	-	-	-	-	-
Albania	13 307	13 307	-	-	-	-	-	-	-	-	-
Algeria	262 524	212 124	45 000	-	-	-	-	-	5 400	4	27
Argentina	1 183 582	735 472	270 000	-	10 000	-	477	-	167 633	69	584
Australia	4 531 795	3 174 590	831 979	29 787	365 536	6 800	1 795	-	121 308	26	191
Austria	2 084 571	1 566 294	410 700	-	39 191	-	1 899	3 398	63 089	44	189
Bangladesh	22 665	17 115	5 550	-	-	-	-	-	-	-	-
Belarus	618 752	618 752	-	-	-	-	-	-	-	-	-
Belgium	2 419 405	2 203 362	-	-	7 500	-	627	-	207 916	81	453
Bolivia	13 307	13 307	-	-	-	-	-	-	-	-	-
Brazil	2 414 896	2 035 316	250 000	26 000	10 000	-	1 723	-	91 857	51	322
Bulgaria	208 019	172 042	10 000	-	-	-	-	-	25 977	16	89
Cambodia	13 307	13 307	-	-	-	-	-	-	-	-	-
Cameroon	13 307	13 307	-	-	-	-	-	-	-	-	-
Canada	10 690 923	6 476 702	3 081 261	-	525 499	-	4 859	69 841	532 761	189	1 125
Chile	181 099	105 554	44 400	-	11 000	-	65	7 790	12 290	5	42
China	1 913 353	1 168 509	421 800	-	-	16 499	659	70 680	235 206	55	955
Colombia	244 845	186 420	55 000	-	-	-	25	-	3 400	3	17
Costa Rica	19 808	13 307	-	-	-	-	1	6 500	-	-	-
Côte d'Ivoire	25 708	25 706	-	-	-	-	2	-	-	-	-
Cuba	192 985	116 140	49 950	-	-	-	53	15 642	11 200	3	100
Cyprus	27 281	26 952	-	-	-	-	329	-	-	-	-
Democratic People's Republic of Korea	92 640	64 890	27 750	-	-	-	-	-	-	-	-
Denmark	1 819 791	1 405 712	355 200	-	-	22 575	1 000	-	35 304	18	91
Dominican Republic	25 706	25 706	-	-	-	-	-	-	-	-	-
Ecuador	40 678	38 678	-	-	-	-	-	-	2 000	2	10
Egypt	185 195	93 434	38 851	-	-	-	60	-	52 850	20	124
El Salvador	13 307	13 307	-	-	-	-	-	-	-	-	-
Ethiopia	13 315	13 315	-	-	-	-	-	-	-	-	-
Finland	1 688 262	1 199 949	310 800	-	69 500	-	398	-	107 615	36	228
France	18 361 805	12 764 389	3 302 250	-	1 283 897	88 964	25 298	139 000	758 007	236	2 304
Gabon	39 922	39 922	-	-	-	-	-	-	-	-	-
Germany	25 152 302	18 399 830	4 917 300	30 283	1 187 678	67 914	9 471	25 000	514 826	203	1 511
Ghana	21 654	14 054	-	-	-	-	-	-	7 600	3	43
Greece	658 594	456 831	194 250	-	1 822	-	1 241	-	4 450	3	14

SCHEDULE E.1 (continued)

Member State	TOTAL	C A S H				I N K I N D ^{a/} (UNAUDITED)					
		Assesed 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
Guatemala	41 938	26 038	11 100	-	-	-	-	-	4 800	2	24
Haiti	13 307	13 307	-	-	-	-	-	-	-	-	-
Holy See	21 466	21 441	-	-	-	-	25	-	-	-	-
Hungary	567 088	274 845	99 900	-	-	-	334	13 000	179 009	68	601
Iceland	82 261	64 411	16 650	-	-	-	-	-	1 200	1	6
India	849 927	519 535	199 800	-	-	-	1 697	31 682	97 213	64	399
Indonesia	262 498	214 931	39 000	-	2 000	-	15	-	6 552	2	12
Iran, Islamic Republic of	1 004 556	966 222	16 892	17 568	-	-	56	-	3 818	1	6
Iraq	163 255	163 255	-	-	-	-	-	-	-	-	-
Ireland	400 456	386 028	8 311	-	-	-	15	-	6 102	2	10
Israel	548 380	480 844	-	-	-	13 575	656	1 000	52 305	22	130
Italy	23 624 780	9 083 971	-	13 738 806	435 988	-	3 396	84 000	278 619	72	736
Jamaica	13 536	13 536	-	-	-	-	-	-	-	-	-
Japan	37 898 708	26 478 622	6 859 800	405 120	2 709 992	-	17 049	3 606	1 424 519	217	3 847
Jordan	16 499	13 603	-	-	2 871	-	25	-	-	-	-
Kenya	13 337	13 307	-	-	-	-	30	-	-	-	-
Korea, Republic of	1 648 797	875 724	244 755	-	217 500	-	51	69 270	241 497	31	900
Kuwait	566 641	498 993	-	53 827	-	-	17	-	13 804	4	21
Lebanon	13 639	13 639	-	-	-	-	-	-	-	-	-
Liberia	13 307	13 307	-	-	-	-	-	-	-	-	-
Libyan Arab Jamahiriya	654 096	479 036	-	-	-	-	-	-	175 060	8	857
Liechtenstein	27 006	21 406	5 600	-	-	-	-	-	-	-	-
Luxembourg	129 259	125 771	-	-	-	-	-	-	3 488	1	6
Madagascar	14 907	13 307	1 600	-	-	-	-	-	-	-	-
Malaysia	234 031	151 755	66 600	-	12 000	-	276	-	3 400	2	17
Mali	16 137	13 307	-	-	-	-	30	-	2 800	1	19
Mauritius	14 542	14 527	-	-	-	-	15	-	-	-	-
Mexico	1 669 484	1 109 040	482 850	-	-	-	52	20 834	56 708	19	118
Monaco	524 882	20 957	-	143 525	-	-	-	360 400	-	-	-
Mongolia	13 307	13 307	-	-	-	-	-	-	-	-	-
Morocco	68 183	39 748	16 650	-	-	-	15	-	11 770	4	23
Myanmar	13 667	13 667	- b/	-	-	-	-	-	-	-	-
Namibia	14 885	13 885	-	-	-	-	-	-	1 000	1	5
Netherlands	4 316 464	3 126 343	826 950	-	204 909	-	5 187	2 316	150 759	53	311
New Zealand	525 227	506 895	-	-	18 331	-	1	-	-	-	-

SCHEDULE E.1 (continued)

Member State	C A S H					I N K I N D ^{a/} (UNAUDITED)					
	TOTAL	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
Nicaragua	13 216	13 216	-	-	-	-	-	-	-	-	-
Niger	13 307	13 307	-	-	-	-	-	-	-	-	-
Nigeria	375 184	258 744	111 000	-	-	-	40	-	5 400	3	27
Norway	1 550 571	1 152 708	305 250	-	23 924	-	31	45 000	23 658	9	42
Pakistan	142 874	84 325	33 300	-	-	-	465	-	24 784	8	62
Panama	26 706	25 706	-	-	-	-	-	-	1 000	1	5
Paraguay	25 706	25 706	-	-	-	-	-	-	-	-	-
Peru	77 289	77 289	-	-	-	-	-	-	-	-	-
Philippines	114 570	96 178	11 000	-	1 000	-	92	3 500	2 800	2	14
Poland	1 053 720	735 064	260 850	-	-	-	28	3 330	54 448	28	173
Portugal	268 411	258 957	-	-	2 000	-	50	-	7 404	3	14
Qatar	115 205	102 087	-	13 118	-	-	-	-	-	-	-
Romania	339 233	223 775	94 350	-	-	-	-	-	21 108	12	56
Russian Federation	19 437 756	18 642 454	60 769	-	-	-	6 863	65 000	662 670	206	2 318
Saudi Arabia	2 039 913	2 024 757	-	-	-	-	100	-	15 056	5	29
Senegal	16 357	13 307	-	-	-	-	-	-	3 050	1	19
Sierra Leone	13 307	13 307	-	-	-	-	-	-	-	-	-
Singapore	150 799	150 444	-	-	-	-	355	-	-	-	-
South Africa	633 769	537 495	-	-	-	-	40	-	96 234	24	174
Spain	4 816 545	3 932 388	168 695	15 000	332 626	121 724	167	15 750	230 195	75	640
Sri Lanka	14 266	14 220	-	-	-	-	46	-	-	-	-
Sudan	14 336	13 536	-	-	-	-	-	-	800	1	4
Sweden	5 069 779	2 310 038	610 500	912 896	938 305	-	1 169	-	296 871	114	635
Switzerland	3 439 450	2 408 974	638 250	50 676	200 453	-	5 136	-	135 961	65	333
Syrian Arab Republic	78 772	54 205	2 000	-	-	-	17	21 350	1 200	1	6
Thailand	209 736	143 365	61 050	-	5 067	-	254	-	-	-	-
Tunisia	58 834	39 544	16 650	-	-	-	-	-	2 640	1	6
Turkey	601 077	344 733	149 850	99 980	2 099	-	293	-	4 122	2	11
Uganda	13 307	13 307	-	-	-	-	-	-	-	-	-
Ukraine	2 356 496	2 335 296	-	-	-	-	-	-	21 200	16	111
United Arab Emirates	428 754	428 754	-	-	-	-	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	14 127 899	10 358 026	2 714 080	-	188 166	42 330	2 981	50 000	772 316	272	2 522
United Republic of Tanzania	44 000	13 339	5 500	-	-	-	15	-	25 146	5	32
United States of America	75 694 863	51 018 271	13 875 000	31 678	8 995 540	531 293	334 441	10 943	897 697	306	2 490
Uruguay	68 329	52 275	15 000	-	-	-	54	-	1 000	1	5

SCHEDULE E.1 (continued)

Member State	TOTAL	C A S H				I N K I N D ^{a/} (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	
Venezuela	621 226	621 201	-	-	-	-	25	-	-	-	-	-
Viet Nam	21 896	14 945	5 550	-	-	-	1	-	1 400	1	7	-
Yugoslavia	537 029	537 029	-	-	-	-	-	-	-	-	-	-
Zaire	13 536	13 536	-	-	-	-	-	-	-	-	-	-
Zambia	21 457	13 307	5 550	-	-	-	-	-	2 600	2	13	-
Zimbabwe	13 503	13 503	-	-	-	-	-	-	-	-	-	-
Sub-total	285 895 691	198 392 375	42 662 693	15 568 264	17 804 394	911 674	431 587	1 138 832	8 985 872	2 806	26 215	
<u>New Members:</u>												
Czech Republic	932 925	538 130	233 100	-	-	-	638	-	161 057	79	421	
Slovak Republic	309 850	166 565	72 150	-	-	-	-	-	71 135	36	195	
TOTAL	287 138 466	199 097 870	42 967 943	15 568 264	17 804 394	911 674	432 225	1 138 832	9 218 064	2 921	26 831	
<u>Other New Members:</u>												
Armenia	166 565	166 565	-	-	-	-	-	-	-	-	-	-
Croatia	183 414	168 346	-	-	-	-	-	-	15 068	7	38	
Estonia	89 688	89 688	-	-	-	-	-	-	-	-	-	
Lithuania	192 192	192 192	-	-	-	-	-	-	-	-	-	
Slovenia	293 744	172 234	49 950	-	-	-	41	-	71 519	32	174	
	925 603	789 025	49 950	-	-	-	41	-	86 587	39	212	
<u>Others:</u>												
Latvia	1 800	-	-	-	-	-	-	-	1 800	1	9	
Kazakhstan	2 200	-	-	-	-	-	-	-	2 200	3	11	
	4 000	-	-	-	-	-	-	-	4 000	4	20	

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 a voluntary contribution in 1993 relating to 1992 of \$ 5 250.

SCHEDULE E.2

RESOURCES MADE AVAILABLE TO THE AGENCY

BY UNITED NATIONS AND OTHER INTERNATIONAL ORGANIZATIONS FOR 1993 INCLUDING CONTRIBUTIONS IN CASH AND IN KIND

	TOTAL	CASH		IN KIND ^{a/} (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)	540 155	468 155	-	-	-	-	72 000	1	360
Food and Agriculture Organization of the United Nations (FAO)	2 173 649	-	2 173 249	-	-	-	400	1	2
Fondation Cousteau	30 000	30 000	-	-	-	-	-	-	-
International Union for Conservation of Nature and Natural Resources (IUCN)	30 000	30 000	-	-	-	-	-	-	-
Regional Organization for the Protection of the Marine Environment (ROPME)	50 600	50 600	-	-	-	-	-	-	-
United Nations (UN)	12 987 900	-	12 987 900	-	-	-	-	-	-
United Nations Development Programme (UNDP)	643 016	-	643 016	-	-	-	-	-	-
United Nations Educational, Scientific and Cultural Organization (UNESCO)	355 200	355 200	-	-	-	-	-	-	-
United Nations Environment Programme (UNEP)	1 349 371	1 349 371	-	-	-	-	-	-	-
United Nations Industrial Development Organization (UNIDO)	90 000	90 000	-	-	-	-	-	-	-
OPEC Fund for International Development	17 000	-	17 000	-	-	-	-	-	-
Others	158 272	147 087	600	-	-	10 585	-	-	-
TOTAL	18 425 163	2 520 413	15 821 765	-	-	10 585	72 400	2	362

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.

SCHEDULE F

COMBINED TABLE OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1993 AND OF RESOURCES AND EXPENDITURES IN THE YEAR ENDED 31 DECEMBER 1993

Description	I	II	III	IV	V	a/ Adjustments	TOTAL
	ADMINISTRATIVE FUND including Deferred Programme Budget 1991, 1992 and WORKING CAPITAL FUND	GENERAL FUND Technical Assistance and Co-operation Fund	OPERATING FUND I Operational Facilities	GENERAL FUND Voluntary contributions from Member States, United Nations and other international organizations	TRUST FUNDS		
ASSETS AND LIABILITIES AS AT 31 DECEMBER 1993							
Assets							
Cash in hand	232 022	4 167	626 697	-	-	-	862 886
Cash at banks (including interest bearing bank deposits)	38 757 806	32 646 803	2 734 766	17 657 229	4 133 294	-	95 929 898
Contributions receivable	52 761 955	8 732 505	586 215	16 596 324	-	-	78 676 999
Accounts receivable, sundry debit balances and reserves	8 060 778	1 494 676	160 870	524 088	15 352	-	10 255 764
Total Assets	99 812 561	42 878 151	4 108 548	34 777 641	4 148 646	-	185 725 547
Liabilities							
Reserve for unliquidated obligations	17 854 716	14 855 913	511 361	5 083 009	1 033 782	-	39 338 781
Accounts payable, sundry credit balances and reserves	6 361 432	6 690 671	843 264	18 062 578	600 000	-	32 557 945
Principal of the Working Capital Fund	12 000 000	-	-	-	-	-	12 000 000
Total liabilities	36 216 148	21 546 584	1 354 625	23 145 587	1 633 782	-	83 896 726
Fund balances	63 596 413	21 331 567	2 753 923	11 632 054	2 514 864	-	101 828 821
RESOURCES AND EXPENDITURES IN THE YEAR 1993							
Income							
Unused (over-expended) balances as at 1 January	47 143 210	17 850 682	63 936	11 031 709	1 926 977	-	78 016 514
Unliquidated obligations brought forward	15 467 324	11 218 507	237 872	3 411 795	793 875	-	31 129 373
Income from contributions	199 097 070	44 683 085	22 369 438	36 213 751	2 334 493	(3 588 674)	301 109 163
Other income	7 356 068	(846 524)	1 975 406	27 316	-	-	8 512 266
Adjustment of prior years' income (net) b/	819 671	-	-	-	-	-	819 671
Total funds available	269 883 343	72 905 750	24 646 652	50 684 571	5 055 345	(3 588 674)	419 586 987
Expenditures							
Disbursements during the year	188 394 365	36 718 270	21 381 368	33 969 508	1 506 699	(3 588 674)	278 381 536
Unliquidated obligations at year end	17 854 716	14 855 913	511 361	5 083 009	1 033 782	-	39 338 781
Surrender of prior years' cash surpluses	37 849	-	-	-	-	-	37 849
Total expenditures	206 286 930	51 574 183	21 892 729	39 052 517	2 540 481	(3 588 674)	317 758 166
Unused balances at year end	63 596 413	21 331 567	2 753 923	11 632 054	2 514 864	-	101 828 821

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)	\$	1 387 916
Regular Budget contribution (Statement III.B) to the IAEA Marine Environment Laboratory		2 185 758
Food and Agriculture Organization of the United Nations (FAO) contribution (Statement IV.B) to International Consultative Group on Food Irradiation (ICGFI)		15 000
	\$	<u>3 588 674</u>

b/ Assessment income	\$	(1 355 604)
Appropriated surplus: Future Programme		2 051 727
Cash surplus allocated to the former Czech and Slovak Federal Republic		58 851
Allocation to Equipment Replacement Fund (Work for others)		40 000
Miscellaneous income (Work for others)		24 697
	\$	<u>819 671</u>

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 which 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 thereto.

The purpose of Fund group I (Administrative Fund and Working Capital Fund) is to meet the 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, which serves 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, is financed from advances from Member States.

The purpose of Fund group II (General Fund - Technical Assistance and Co-operation Fund) is to meet the 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 the 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 the obligations related to other extrabudgetary activities of approved programmes. Fund group IV is financed from special voluntary contributions which are available for the 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 the 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 contributions income and the contributions receivable accounts.

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:

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 project staff are not obligated.

(d) Physical assets

The Agency's physical assets are expensed in the year of acquisition. 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 on the balance sheet, whereas net losses are charged to the miscellaneous income.
- 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 year-end. 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 who 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 groups (in thousands of US dollars)

Fund group	1993					Total	1992
	I Administrative Fund	II General Fund - TAC Fund	III Operating Fund I - Operational Facilities	IV General Fund - Voluntary Contributions	V Trust Funds		
Category							
Salaries	89 773	-	1 344	1 420	-	92 537	93 642
Common staff costs	35 589	2	1 560	2 412	-	39 563	39 432
Temporary assistance	4 384	994	3 403	4 159	-	12 040	12 802
Experts	-	6 625	134	1 029	23	7 811	6 971
Total Staff Costs	129 746	6 721	6 441	9 020	23	151 951	152 847
Equipment	15 143	19 231	948	7 819	2 112	45 253	41 323
Travel	13 394	12 242	321	4 823	26	30 806	29 074
Contracts	5 784	182	411	15 091	-	21 468	9 855
General operating expenses	16 641	-	2 560	178	-	19 379	19 856
Fellows, lecturers and training	564	7 521	6 154	418	-	14 657	13 333
Supplies and materials	6 735	3 812	1 024	887	355	12 813	11 036
Miscellaneous	3 097	1 865	259	817	24	6 062	8 136
TOTAL	191 104	51 574	18 118	39 053	2 540	302 389	285 460

4. Non-convertible currencies

The Agency's non-convertible cash holdings are equivalent to \$ 2 690 569 (1992: \$ 2 258 160) 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, it is apportioned on the basis of the amounts in interest-bearing currencies held monthly during the year to the following Fund groups:

- Fund group II Technical Assistance and Co-operation Fund
- Fund group III International Centre for Theoretical Physics (ICTP) part
- Fund group I, III IAEA Marine Environment Laboratory (IAEA-MEL) part; Fund groups IV, and V.

6. 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 \$ 16 628 800 will be carried out to the extent that 1993 and prior years' assessed contributions are received in 1994. This action extends the 1993 appropriation authority to 1994 so that the activities can be implemented if sufficient outstanding contributions are received in 1994.

Details by appropriations are in Statement I.A.1 in Part II. The effect of 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 1993, of the deferred programme activities carried over from 1992. An amount of \$ 5 460 586 was reported to the Board of Governors for further carryover and implementation in 1994. \$ 617 572 of the original \$ 16 229 600 were returned to surplus for 1992.

Statement I.A.3 in Part II shows the implementation, in 1993, of the remainder of the deferred programme activities carried over from 1991. An amount of \$ 607 753 was reported to the Board of Governors for implementation in 1993. \$ 188 282 was credited to the 1992 cash surplus.

7. Transfers to UNESCO

- (a) The administrative responsibility for the Third World Academy of Sciences (TWAS) located in Trieste, Italy, has been 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.

- (b) In February 1993, the Board of Governors authorized the Administration to conclude an agreement with the Italian Government and the United Nations Educational, Scientific and Cultural Organization (UNESCO) in Paris, France, on the transfer of administrative responsibility for the International Centre for Theoretical Physics (ICTP) in Trieste, Italy, to UNESCO. This agreement if concluded, would result in a transfer of all assets and liabilities to UNESCO as at the transfer date. The agreement has not been ratified by the Italian authorities in 1993. The earliest possible date the transfer can be effected is the first day of the year following the year in which such ratification is given.

8. 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 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 which will be 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 assessments 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.

9. Staff Benefits

(a) 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 1993 are estimated as follows:

Millions of US dollars

	<u>1993</u>	<u>1992</u>
Repatriation - grants	12	11
- travel and household removal	9	9
Accrued annual leave	14	14
End-of-service allowances		
Headquarters	9	9
Trieste	<u>2</u>	<u>2</u>
	<u>46</u>	<u>45</u>

(b) 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.

(c) 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 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 1993, the balance of the Fund was AS 2 960 400 (1992: AS 7 477 711) or \$ 246 700 (1992: \$ 661 744) at the respective December UNROE. The Agency's share of the net assets is not recorded in the financial statements.

10. Services without charge

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

11. Comparative figures

Where applicable, the 1992 figures have been reclassified and/or re-stated to conform to the statement presentation adopted in 1993.

