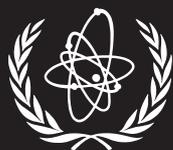


**THE
AGENCY'S ACCOUNTS
FOR 2000**



INTERNATIONAL ATOMIC ENERGY AGENCY

REPORT BY THE BOARD OF GOVERNORS

1. In accordance with Financial Regulation 11.03(b) [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 2000.
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 11.03(b),

Takes note of the report of the External Auditor on the Agency's accounts for the year 2000 and of the report of the Board of Governors thereon [*].

[*] GC(45)/7

[1] INFCIRC/8/Rev.2

Forty-fifth regular session

THE AGENCY'S ACCOUNTS FOR 2000

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INTRODUCTION TO THE AGENCY'S ACCOUNTS FOR 2000 AND FINANCIAL HIGHLIGHTS

1. I present herewith the Agency's accounts for the year ended 31 December 2000. Part I contains the External Auditor's report to the Board of Governors on the audit of the accounts. Parts II and III contain the Agency's accounts, comprising Statements I to IV and Schedules S1 to S12, respectively. Part IV, entitled "Notes to the financial statements", describes the purpose and financing of the Funds and the authority under which they are administered, and the significant accounting policies applied by the Secretariat in preparing the statements and schedules. The notes offer additional information on significant items and events which could have a bearing on the financial position of the Agency, or on funds in its possession or under its control. The Annex (Part V) presents information which under the current United Nations System Accounting Standards no longer has the status of a financial statement, schedule or note, but is considered useful for Member States.

Significant changes

2. There are no significant changes in presentation and format this year.

3. I am pleased to inform you that the first phase of the installation of the new accounting system, AFIMS, was successful with effect from 1 January 2000. Modifications have been made throughout the year to improve the system. In addition the Agency is developing enhancements to the system that will be expected to increase efficiency.

4. The General Fund has two new accounts under the Technical Co-operation Extrabudgetary Fund (Fund group IV).

Saudi Arabia - to finance the construction of the sealed sources facility related to the Technical Co-operation Project BOH/4/002 in Bosnia and Herzegovina on Sealed Radiation Sources Management in Areas Affected by War.

Finland - to harmonize Regional Nuclear Emergency Preparedness, Technical Co-operation Project, RER/9/050.

Financial Highlights

General

5. As of the end of 2000, the Agency's total Agency cash holdings in all fund groups amounted to \$107.9 million (1999: \$112.5 million).

6. The United Nations rate of exchange of the Austrian schilling versus the United States (US) dollar increased from 13.6915 in January to 15.9083 in December 2000, with an average for the year of 14.8635. This had a significant effect on the financial results for 2000 as expressed in US dollars.

Fund Group I. Regular Budget Fund and Working Capital Fund

7. Appropriations originally approved in the amount of \$221.72 million at the rate of 12.70 Austrian schillings to the US dollar were recalculated at \$199.3 million using the average rate of exchange of 14.8635 Austrian schillings, in accordance with Resolution GC(43)/RES/5.

8. Cash for the Regular Budget Fund, including the Working Capital Fund (WCF), decreased from \$35.4 million in 1999 to \$26.7 million in 2000. A major part of this decrease is due to the return of cash surpluses to the Member States. In addition, the value of the majority of currency holdings decreased during the year in US dollar terms.

9. The cash surplus for 1999 amounted to \$3.3 million as compared with \$6.9 million for 1998. This reflects lower collections of prior years' arrears. Member States' individual shares in this surplus are shown in Schedule S5.

10. Due to the delay in the receipt of contributions, the Agency had to borrow from the Working Capital Fund in June, July and September. In July, the total of the Working Capital Fund, \$18.0 million, was fully utilised by the Agency. When the Working Capital Fund was insufficient to cover the cash shortfall, some major donors gave authority to the Agency to temporarily utilize their extrabudgetary funds. All funds were repaid in full before the end of the year.

11. The 2000 shortfall of income over expenditure of \$4.1 million (1999: \$2.3 million) consists of the following:

	<u>Millions of US dollars</u>	
	<u>2000</u>	<u>1999</u>
Unused balance of appropriations (Statement IV)	2.8	0.3
Excess (shortfall) of actual resources over adjusted estimates (Annex A1)	(6.9)	(2.6)
Contributions assessed on new Member States (Schedule S1)	<u>-</u>	<u>-</u>
Shortfall of income over expenditure (Statement I)	<u>(4.1)</u>	<u>(2.3)</u>

The shortfall of income over expenditure arises through a decrease in interest income of \$0.4 million (2000: \$3.5 million; 1999: \$3.9 million), an increase in exchange losses of \$5.1 million (2000: \$7.3 million; 1999: \$2.2 million), a decrease in assessed contributions in dollar terms and a decrease in other miscellaneous income. The increase in the loss on exchange is due to the strengthening of the US dollar against most currencies.

12. Because of the return of cash surpluses from prior years, the reduction in assessed contributions outstanding and the deficit for 2000, the Agency expects to encounter cash flow problems in 2001 unless the payment rate by Member States improves.

Fund Group II. General Fund - Technical Co-operation Fund

13. The Fund's resources decreased with total pledges amounting to \$58.0 million (1999: \$64.1 million) against a target of \$73.0 million (1999: \$73.0 million). Cash held was higher than last year, with \$ 44.5 million (1999: \$40.4 million). Approximately 11% of this cash is held in difficult to use currencies. The Agency is continuing its efforts to reduce these holdings.

Other Fund groups

14. The financial situation of Fund groups III, IV, V and VI is satisfactory. Their resources are based on extrabudgetary contributions from Member States or Member State institutions received before the respective activities are undertaken, or funding agreements with United Nations or other international organizations and agreements with contributors.

(signed) MOHAMED ELBARADEI
Director General

**STATEMENT OF THE DIRECTOR GENERAL'S RESPONSIBILITIES
AND
CONFIRMATION OF THE ACCOUNTS WITH THE FINANCIAL
REGULATIONS
OF THE INTERNATIONAL ATOMIC ENERGY AGENCY
AS AT 31 DECEMBER 2000**

The Director General's responsibilities

The Director General is required by the Financial Regulations to maintain such accounting records as are necessary with due regard to the United Nations System Accounting Standards and to prepare annual accounts showing the income and expenditure of all the International Atomic Energy Agency's Funds during the financial year and their respective financial positions at the end of the year and the status of Regular Budget appropriations of the Agency. He is also required to give such other financial information as the Board may require or as he may deem necessary or useful.

To lay the foundations for the financial statements, the Director General is responsible for establishing detailed Financial Rules and procedures to ensure effective financial administration, the exercise of economy, and the effective custody of the Agency's assets. The Director General is also required to maintain an internal financial control which shall provide an effective examination of financial transactions to ensure: the regularity of the receipt, custody and disposal of all funds and other financial resources of the Agency; and the conformity of expenditures with the appropriations approved by the General Conference, the decisions of the Board on the use of funds for the Technical Co-operation Programme or other authority governing expenditures from extrabudgetary resources; and the economic use of the resources of the Agency.

Confirmation of the Accounts with the Financial Regulations

We hereby confirm that the following appended accounts, comprising Statements I to IV, Schedules S1 to S12 and supporting Notes, were properly prepared in accordance with Article XI of the Financial Regulations, with due regard to the United Nations System Accounting Standards.

(signed) MOHAMED ELBARADEI
Director General

(signed) ABRAHAM E. ESPINO
Director, Division of Budget and Finance

Vienna, Austria, 22 March 2001

PART I

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

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

30 March 2001

Sir,

I have the honour to transmit the financial statements of the International Atomic Energy Agency for the year ended 31 December 2000 which were submitted to me by the Director General in accordance with Financial Regulation 11.03(a). I have audited these statements and have expressed my opinion thereon.

Further, in accordance with Financial Regulation 12.08, I have the honour to present my report on the Accounts of the Agency for the year ended 31 December 2000.

Yours faithfully,

(signed) JOHN BOURN
Comptroller and Auditor General, United Kingdom
External Auditor

Enclosures

AUDIT OPINION

To the General Conference of the International Atomic Energy Agency

I have audited the accompanying financial statements, comprising Statements I to IV, Schedules S1 to S12 and the supporting Notes of the International Atomic Energy Agency for the financial period ended 31 December 2000. These financial statements are the responsibility of the Director General. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with the Common Auditing Standards of the Panel of External Auditors of the United Nations, specialized agencies and the International Atomic Energy Agency. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, and as considered by the auditor to be necessary in the circumstances, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Director General, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for the audit opinion.

In my opinion, these financial statements present fairly, in all material respects, the financial position as at 31 December 2000 and the results of operations and cash flows for the period then ended in accordance with the International Atomic Energy Agency's stated accounting policies set out in Note 2 of the financial statements, which were applied on a basis consistent with that of the preceding financial period.

Further, in my opinion, the transactions of the International Atomic Energy Agency, which I have tested as part of my audit, have in all significant respects been in accordance with the Financial Regulations and Legislative Authority.

In accordance with Article XII of the Financial Regulations, I have also issued a long-form Report on my audit of the International Atomic Energy Agency's financial statements.

**London, UK
30 March 2001**

(signed)

**Sir John Bourn
Comptroller and Auditor General
United Kingdom
External Auditor**

REPORT OF THE EXTERNAL AUDITOR ON THE AUDIT OF THE ACCOUNTS OF THE INTERNATIONAL ATOMIC ENERGY AGENCY FOR THE YEAR ENDED 31 DECEMBER 2000

INTRODUCTION

1. I have audited the accounts of the International Atomic Energy Agency for the financial period 1 January to 31 December 2000 in accordance with Article XII of the Financial Regulations and the Additional Terms of Reference Governing the External Audit annexed thereto. My audit has been conducted in conformity with the Common Auditing Standards of the Panel of External Auditors of the United Nations, the Specialised Agencies and the International Atomic Energy Agency. These standards require me to plan and carry out the audit so as to obtain reasonable assurance that the financial statements are free from material misstatement. The Agency's management were responsible for preparing these financial statements, and I am responsible for expressing an opinion on them based on evidence obtained in my audit.

2. I have carried out separate audits of the following Funds for which the Agency has management responsibility:

Vienna International Centre Commissary;
Seibersdorf Cafeteria;
Staff Welfare Fund;
Housing Projects Fund;
Vienna International Centre Child Care Centre - Expansion Project.

The financial statements for these Funds, together with my audit opinions on them, have been submitted to the Director General.

3. In addition to my audit of the Agency's accounts and financial transactions, I carry out reviews under paragraph 5 of the Additional Terms of Reference Governing External Audit; whereby I may make such observations as I deem necessary about the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the financial consequences of administrative practices.

STRUCTURE OF THIS REPORT

4. Following this introduction, my report is set out as follows:

PART 1 - FOLLOW UP COMMENTS

5. This section (paragraphs 12 to 36) sets out my comments on action taken by the Agency in response to previous external audit recommendations.

PART 2 - AN EXECUTIVE SUMMARY

6. This section (paragraphs 37 to 64) summarises the main conclusions and recommendations arising from my audit in 2000.

PART 3 - DETAILED FINDINGS

7. This section details my findings in 2000 relating to:

- Nuclear Safety (paragraphs 65 to 131);
- Treasury Function (paragraphs 132 to 140);
- IT Security (paragraphs 141 to 144) and
- Other financial matters (paragraphs 145 to 148).

AUDIT OBJECTIVES

8. The main purpose of the audit was to enable me to form an opinion as to whether expenditure recorded in 2000 had been incurred for the purposes approved by the General Conference; whether income and expenditure were properly classified and recorded in accordance with the Agency's Financial Regulations; and whether the financial statements presented fairly the financial position at 31 December 2000.

AUDIT APPROACH

9. My examination was based on a test audit, in which all areas of the financial statements were subject to substantive testing of the transactions recorded. Finally an examination was carried out to ensure that the financial statements accurately reflected the Agency's accounting records and were fairly presented.

10. My audit examination included a general review and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances. These audit procedures are designed primarily for the purpose of forming an opinion on the Agency's financial statements. Consequently, my work did not involve a detailed review of all aspects of the Agency's budgetary and financial information systems, and the results should not be regarded as a comprehensive statement on them.

OVERALL RESULTS

11. Notwithstanding the observations in this report, my examination revealed no weaknesses or errors which I considered material to the accuracy, completeness, and validity of the financial statements as a whole. In accordance with normal practice, my staff record additional findings in management letters to the Agency's senior management. None of these matters affects my audit opinion on the Agency's financial statements and schedules; accordingly I have placed an unqualified opinion on the Agency's financial statements for 2000.

PART 1

ACTION TAKEN BY THE AGENCY IN RESPONSE TO PREVIOUS YEARS' AUDIT RECOMMENDATIONS

12. In 1999 I carried out reviews of the Strengthened Safeguards System and of the introduction of a new accounting system (AFIMS). In addition to following up the recommendations that I made in respect to these reviews, I have followed up other outstanding IT and Technical Co-operation projects issues arising from my 1998 and 1999 reports.

Strengthened Safeguards

13. The Department of Safeguards has significantly improved its management processes during 2000, through a range of initiatives. These include: developing a five year Strategic Plan for its work; seeking to improve internal communications with staff; restructuring two Divisions of Operations and the Division of Technical Support; and reorganising its internal processes for developing and procuring equipment. In addition, the Department has introduced management tools such as: cost benefit analysis through training and the use of a template; and to conduct systematic cost benefit analysis prior to implementation of projects and/or equipment purchases. In an effort to rationalize travel not directly related to inspections, the Department has also issued a new policy on attendance at international meetings, that created a Director-level Advisory group to select the staff and review papers. This policy ensures that papers presented are of high quality, bring added value and information to the audience, and have not been published or presented to similar audiences in the past.

14. Against this background of improvement, I reviewed what actions the Department had taken in response to the five specific recommendations in my 1999 Report.

More centralised planning of the Research and Development programme

15. The Agency was considering greater centralisation of the planning for its Safeguards Research and Development programme during my audit of the 1999 financial statements. I am pleased to note that the Agency brought a new system for the approval of Support Programme Task Proposals into effect from the beginning of November 2000. This relies on clearly linking tasks to the Department's Strategic Plan. Proposals are reviewed by one of three technical committees within the Department, and the Management Co-ordination Meeting maintains an overview of the process. The approval system is more streamlined than the old system, while the involvement of specifically appointed committees and clear definitions of their roles and responsibilities improves the accountability process. Each research task, particularly those related to equipment development, will be managed as a project, with a designated Project Manager who is responsible for developing and implementing a project plan. The project plans will establish clear start and completion dates for the tasks within the project and provide the associated financial projections.

Development of the integrated safeguards framework

16. The Agency began preparing a framework to integrate traditional and new safeguards strengthening measures towards the end of 1998, and in my 1999 Report I recommended that it seek to develop this process as quickly as possible. I note that development of the framework has been the main priority for the Concepts and Planning Division during 2000 and work is progressing in a variety of technical areas to support integrated safeguards. Progress on the framework is reviewed regularly at internal management meetings, and the Standing Advisory Group on Safeguards Implementation

(SAGSI) is also actively involved. In September 1999, the Agency began to use an internal working plan to manage the development of the framework and this has continued. It updates and reissues this plan regularly, and major reviews were carried out in May and October 2000. The Agency has also made regular progress reports to the Board of Governors and the General Conference. In September 2000, the Director General noted to the General Conference that the conceptual framework for integrated safeguards was expected to be largely completed by the end of 2001.

Improved management information systems

17. During my 1999 audit, I found weaknesses in the Agency's management information systems which meant that it was unable to provide detailed information on the actual costs relating to strengthened safeguards. The Agency's information was available only at the relatively high project level, rather than task level. During 2000, the Agency has sought to address these weaknesses by making further improvements to its new accounting system, AFIMS. The Agency began to explore options for tracking costs at task level in May 2000, and it tested a possible approach on a sample of tasks from the Department of Safeguards in the final quarter of 2000. The new system went live in January 2001, and the Agency is continuing to review its operation to ensure no unexpected problems emerge.

Time recording system

18. I recommended that the Agency consider the benefits of extending a time recording system throughout the Department of Safeguards to facilitate monitoring of how it uses its resources. Since my report, I am pleased to note that the Department of Safeguards has continued using its Inspection Related Activities at Headquarters (IRAH) system, and has also piloted a detailed time recording system for its Information Technology staff.

Key deliverables report on integrated safeguards

19. I recommended that the Agency apprise Member States of progress on integrated safeguards, using a short key deliverables report, presented on a regular basis. Although the Agency has not used a short deliverables report, it has, nevertheless, kept Member States updated on progress by means of comprehensive written reports submitted to Board of Governors meetings and the General Conference. Additionally, the Agency reported on integrated safeguards and on additional Protocol implementation to regional groups of Member States in February 2001 and is organising a briefing for all Member States in June 2001, allowing time for extended exchange of views. Furthermore, the implementation of the strengthened safeguards system, and in particular the integration of safeguards measures, will be one of the main topics at a four-day Symposium on International Safeguards to be held in Vienna in October 2001.

The Introduction of a New Accounting System (AFIMS)

20. The Agency had to introduce a new financial accounting system in 2000 because its previous system had become outdated and would not be able to cope with the year 2000-century date change. The Agency successfully introduced the new accounting system (Accounting and Financial Information Management System - AFIMS) on 1 January 2000.

21. In my 1999 report, I noted that, while the outcome for the AFIMS project had proved satisfactory, the manner in which the project had been implemented had raised concerns about the development of new computer systems in the Agency. In that light, I recommended a number of improvements, which included:

- The establishment of Agency-wide system implementation procedures;
- That planned system improvements should be supported by properly substantiated and approved business plans;
- A review of the business needs for the high volume of printed accounting reports; and
- A review of the scope for, and the benefits of, further accounting systems integration.

22. These matters have been taken into account as part of a major restructuring of the Agency's IT management. In particular, the IT recommendations arising from both my 1998 and 1999 reports have been mainly subsumed into the remits of the newly formed IT Committee and Division of Information Technology, as described in paragraphs 23 to 28 below.

Computer Policy

23. In my 1998 report, I noted that a specialised task force had been established to examine key aspects of the overall strategy and approach to IT services at the Agency. Following the Programme Co-ordination Committee's (PCC) consideration of the task force's report in 1999, the PCC established an Implementation Group to consider and take forward the recommendations of the task force. In particular, the Group was asked to:

- Define the scope, size and structure of the central IT services, including Office of Information Management, which was to be relocated from the Department of Nuclear Energy to the Department of Management;
- Review task force recommendations relating to the library and the International Nuclear Information System;
- Review the validity of the assumptions and calculations made by the Task Force on the savings that could be gained from the establishment of IT business units;
- Identify alternatives to the recommended creation of IT business units; and
- Review the viability of the recommended funding policy or alternatives thereto.

24. As the Implementation Group had not completed its work by the time my 1999 report was finalised, I deferred reviewing the outcome of the Implementation Group's work until my audit of the 2000 accounts.

25. I can now report that, in March 2000, the PCC agreed to the proposals of the Implementation Group and recommended their approval to the Director General. Following his consideration, the Director General has approved the following:

- The transfer of peripheral IT activities, such as procurement to the Management Division of General Services and training to the Management Division of Personnel, with a resulting reduction in central computer services; and
- The development of an overall IT strategy to reflect the most effective and efficient use of technology to implement the Agency's mandate. In October 2000, and on the advice of an external consultant, the Director General approved two new IT organisational structures: an interdepartmental IT Committee; and a Management Division of Information Technology (MTIT).

26. The IT Committee will act as a co-ordinating body for IT activity throughout the Agency. The new Division, under a new Director, will be responsible for the development and implementation of Information Management and IT strategy, including:

- Setting and enforcing common IT standards;
- Ensuring the sharing of information throughout the Agency;
- Avoiding unnecessary proliferation of databases;
- Developing and maintaining Agency-wide applications which are not the property of a specific Division; and
- Maintaining streamlined central computer services.

27. The new Director MTIT and the IT Committee will review existing IT structures to ensure that there is no overlap or duplication of work and identify possible synergies and efficiency gains from combining existing domains. Meanwhile the Office of Internal Audit, with full participation of the Department of Safeguards and MTIT, will review potential synergies from better integration of Safeguards into the central IT structure.

28. I very much **welcome** the action taken by the Agency, including the decision to determine synergies within the existing IT structures, as being broadly in accordance with the recommendations on computer policy that I have made since 1998, including the achievement of a financially quantifiable 'IT dividend' from past investment. Savings from this action are estimated at US\$ 140 000 on the 2001 budget and US\$ 450 000 for the 2002 budget.

Technical Co-operation Projects

29. In my 1999 report, I considered that many of the recommendations relating to Technical Co-operation projects, which I made in my 1998 Report, were likely to take some time to implement and fully bed down. Therefore, I decided not to review the Agency's activities in this area in detail in that year, but to return to this matter in more depth during the course of my 2000 review. My comments on those recommendations that I deferred for a more detailed follow up in 2000 are provided below.

Performance indicators introduced for all Model Projects, performance data collected and progress monitored

30. I recommended that performance indicators should be introduced for all Model Projects and that some resources should be set aside for the collection of performance data and to monitor progress. In response to my recommendation, I note that the Agency's instructions for the formulation and write-up of all Model Projects in the 2001-02 Technical Co-operation Programme includes the requirement for establishing performance indicators. In particular, all projects are required to have well-defined expected results and impacts. The Agency is also encouraging more participatory monitoring, and training of counterparts in certain regions of the world on a tool developed for this purpose has been undertaken. As part of the project team, counterparts are expected to collect performance data and to report on performance of projects. The Agency's own review, in 1999, of earlier model projects indicated that performance data (outputs and outcomes) was readily available.

Model Project criteria should reflect the role played by the counterpart as well as the government body.

31. I recommended that the Agency should reformulate its Model Project criteria to reflect the role played by the counterpart as well as the government body. In response, the Agency has stated that the ability of a counterpart (including its commitment and absorptive capacity) is an important part of the assessment of all projects, not just Model Projects. The Technical Co-operation Programme is now striving to ascertain the more difficult, higher level of central government commitment for a majority of its projects.

Structured and documented procedures in the initial selection and planning of projects

32. I recommended that the Agency should introduce structured and documented procedures to assist in the initial selection and planning of projects, with particular emphasis on the economic viability of the counterpart, the division of responsibility for providing resources and the management structure to be used for the project.

33. The Agency has revised the Project Appraisal Form used by officers in both the Technical Co-operation Department and Technical Departments to appraise projects for the 2001-02 Programme, this was revised in 2000 so as to take into account my recommendation. Furthermore, the Deputy Director General of the Department of Technical Co-operation personally provided special guidance to officers appraising projects, and appraisal criteria were reported to the Technical Co-operation Programme Committee. The 1999 memorandum that was issued by Technical Co-operation Department on the 'Management Principles for the Formulation and Implementation of the Technical Co-operation Programme' also helped in defining clearer roles and responsibilities within the Agency. Additionally, the revision, in 2000, of the Operations Manual also contributed to this objective.

Review of staff hand-over procedures

34. I recommended that the Agency should review its hand-over procedures when staff changes occur to maximise the continuity of approach for projects in progress. In response, the Agency has stated that the Technical Co-operation Project Information Dissemination Environment (TCPRIDE) database and other databases have been expanding to capture as much relevant data as possible. Such centralised information allows new staff members to retrieve data easily, quickly familiarise themselves with projects and minimise any loss of corporate memory. The fact that each project has a "team" comprised of a Country Officer and a Technical Officer, one of whom is the Project Responsible Officer, in addition to the counterpart and several officers from implementing sections means that project knowledge rests within a team, not an individual.

The longer term financial viability of projects

35. I recommended that the Agency should consider what more it can do to protect and promote the financial viability of projects it has supported, in the longer term. The Agency has replied that the best action it can take is to ensure that projects it supports are economically viable in the first place. Additionally, much more attention is now being paid to this factor with greater insistence on feasibility studies (economic in addition to technical) and stress on the 'central criterion' of project viability.

High level global indicators, which could complement the implementation rate

36. I recommended that the Agency should develop a basket of high level global indicators, which could complement the implementation rate, against which a more balanced view of progress could be reported to the Governing Body. I am pleased to note that the Agency has now used the performance indicators that I recommended in its latest, 1999, Technical Co-operation Annual Report.

PART 2

EXECUTIVE SUMMARY

37. This executive summary outlines the main observations and key recommendations arising from the detailed findings provided in Part 3 of my report.

Nuclear Safety

38. In their review of the work of the Department for Nuclear Safety, my staff concentrated on: the use of performance indicators; the 1999 Programme Performance Assessment System review; and the interrelationship with the activities of the Nuclear Energy Agency of the Organisation for Economic Co-operation and Development.

Review of Performance Indicators

39. The 2002-03 biennium is the first period, for which the Agency will fully implement results based programming and budgeting. This report considers how effectively the Department of Nuclear Safety has introduced performance indicators to its programming and budgeting process to date. It focuses on two main areas:

- how far the Department of Nuclear Safety was able to demonstrate performance against the indicators of success it set for 1999-00; and
- an assessment of what lessons can be learned for the indicators proposed for 2002-03.

40. My staff analysed the indicators used by the Agency into four broad categories:

General Outcome	An outcome occurring in a Member State as a result of the Agency's general work
Specific Outcome	An outcome occurring in a Member State as a result of a specific activity undertaken by the Agency
Demand	The demand for particular types of Agency services from Member States
Output	A product or service of some kind delivered by the Agency

41. In general terms, the closer an indicator is to the direct influence of the Agency the easier it is to measure, but the less information it gives about the wider outcomes of the Agency's work. It is thus relatively easy for the Agency to count outputs it is directly responsible for, or to monitor requests it receives. It is less easy for it to ascertain the influence it is having in individual Member States and to judge the changes that can be attributed to its work.

42. Agency guidance indicated that performance indicators should address outcomes, however, in 1999-00 only eight of the 15 indicators related to outcomes, while seven addressed either demand or outputs. For 2002-03, some 70 percent of the 104 indicators related to outcomes, but 30 percent were still demand or output indicators. I therefore **recommend** that the Agency clarify its approach and consider whether it wishes to continue using demand and output indicators.

43. The Agency has suggested 104 performance indicators for its activities in the 2002-03 biennium, and intends to report to Member States on all of these. I consider that the Agency would find the tasks of collecting data for this number of indicators, and reporting the results, a challenging, and potentially costly, exercise. The burden on Member States in reviewing so many indicators would also be considerable. I **recommend** that the Agency reconsider the number of indicators it is introducing, and focus on fewer indicators for which it can manageably generate performance data.

44. The Agency had not systematically collected data or attempted to assess performance against the 1999-00 indicators of success prior to the audit. It did not have comprehensive data collection systems in place and did not report progress against the 1999-00 indicators in any of its normal published documents. The Agency has not yet set up systems to collect data for the 2002-03 biennium, nor has it systems in place to cover the interim 2001 year. As the Agency intends to move fully to a results based approach, it must collect information on the results it has achieved in order to report its progress. I therefore **recommend** that suitable systems are adopted to collect data, analyse it and report on it to Member States. It will not be possible to establish systems to cover the full 2001 period, and I recommend that the Agency concentrate on establishing reliable systems to enable it to report on its chosen indicators for the 2002-03 biennium.

45. The Agency held varying levels of data against which to assess performance on individual indicators in 1999-00. I noted instances of good practice, for example the assessment of performance indicators related to increases in the number of states with adequate minimum infrastructures for radiation safety and radiation waste safety was very systematic. The Agency established the existing situation in Member States by preparing a Country Radiation and Waste Safety Profile; defined criteria for assessing what constituted an adequate minimum infrastructure; and was then able to quantify the number of states achieving these milestones for the first time. I also noted areas where it would be relatively easy for the Agency to gather more information on performance, for example, providing extra fields in the Division of Nuclear Installation Safety's database to record the recommendations from mission reports; and making more systematic use of information in national reports to the Nuclear Safety Convention.

46. For 2002-03, I consider that the Agency should focus on the indicators it can measure, rather than all those it would like to measure. I **recommend** the Agency take account of the practicalities of collecting and analysing data to evaluate performance in setting indicators, as I consider there is little point in having an indicator which cannot effectively be assessed.

47. Agency staff members who had to establish indicators for their programme areas, generally had limited experience in setting performance indicators, and limited knowledge of the theory relating to performance assessment and measurement. The Agency issued only limited guidance on these areas as part of the programme and budget process. The guidance was particularly weak in its consideration of how to collect data against which to assess performance, and the cost and practicalities of doing so. I **recommend** that the Agency develop more detailed guidance for staff on data collection issues, and provide training on all aspects of performance measurement for key management staff in line departments to assist them in setting meaningful indicators.

Programme Performance Assessment System

48. The Programme Performance Assessment System (PPAS) was introduced by the Agency in 1994, and involves a peer review of the Agency's various activities by a group of outside experts. Since the Agency-wide introduction of PPAS, the Department of Nuclear Safety has been reviewed by the System three times; in 1995, 1997 and 1999. My staff concentrated their examination on the results of the latest, 1999, review.

49. To enhance the effectiveness of the approach taken by the Department, I **recommend**: improvements in the use of pre-PPAS review questionnaires; ensuring that peer group members are not over tasked and are available for a second, report agreement meeting; and that preparatory papers are forwarded to group members as soon as possible.

50. My staff found that there were differences in the approach taken to the PPAS review by the Department of Nuclear Safety compared to that followed by other departments. Accordingly, I **recommend** that the Agency should follow a standard, Agency-wide, approach in the application of PPAS.

The Nuclear Energy Agency

51. The Nuclear Energy Agency (NEA) is a semi-autonomous body within the Organisation for Economic Co-operation and Development (OECD), located in Paris. The objective of the NEA is to contribute to the development of nuclear energy as a safe, environmentally acceptable and economical energy source through co-operation among its participating countries.

52. An agreement between the Agency and the NEA on co-operation dates back to 1960. Organisations recently sought to supplement this agreement with a new Memorandum of Understanding.

53. My staff's examination of the interrelationship between the two bodies indicated that there may be some duplication of activity. In this regard, the draft Memorandum of Understanding between the NEA and the Agency seeks to define the areas of common interest and thus avoid duplication and overlap, while taking into account changing circumstances.

54. Although the NEA has approved the Memorandum, the matter is still under consideration by the Agency's Board of Governors. The Director General has indicated his willing to proceed with the Memorandum if there is consensus for its adoption by the Member States and if any revised Memorandum continues to make a positive contribution towards facilitating effective and cost-efficient co-operation between the NEA and the Agency. I fully **support** the Agency in achieving this objective.

Treasury Function

55. The Treasury function is a key part of all international organisations. Treasury staff typically control and monitor the cash available to the organisation from the receipt of contributions and the payment of expenditures. They also make decisions on the investment of surplus funds.

56. My staff reviewed the controls and working practices of the Treasury Section. This included a review of the reporting structure and the delegation of responsibilities within the Section. The controls over the electronic banking software were also examined. They found that there is sufficient separation of duties and that a good level of control is being operated over the electronic banking system.

57. The Agency has some 45 local currency bank accounts in many different countries. Some of these currencies are difficult to convert or to utilise outside of the country in which they are held, even though the Agency has privileges and immunities from Member States, which should allow free transfer and conversion to other currencies. At 31 December 2000, US\$ 4.8 million was held in such accounts. The Agency has been successful in converting some of these amounts to US Dollars, thus allowing the Agency to utilise the funds elsewhere. I **welcome** the Agency's continuing endeavours in this matter.

IT Security

58. The Agency undertook a review of its IT systems security with the help of outside consultants in January/February 2000. As the objective of this review was to ascertain the effectiveness of the implemented security measures, a computer penetration test was performed, as well as a partial physical security review and a telephone scan to try to access the Agency's various computer systems.

59. The IT security report identified areas in the Agency's IT security – both in the organizational structure and technical aspects – that needed to be improved. The report also recommended that a detailed action plan be drafted and regular monitoring be conducted to track the progress of making these improvements.

60. In order to fully optimise Agency IT security, I **recommend** that the Agency include in its action plan comprehensive Agency-wide security requirements, identifying infrastructure vulnerabilities, and developing a security risk management strategy.

Working Capital Fund

61. In my report on the 1999 accounts I noted that full use was made of the Agency's Working Capital Fund during 1999. I therefore recommended that the Agency undertake an assessment of the adequacy of the Fund. Delays in the payment of some contributions in 2000 again led to severe cash flow crisis in the middle of the year.

62. In 2000 the Organisation incurred a budgetary deficit of \$4 million, \$1.8 million higher than in 1999 and the cash balance held at the end of the year has fallen. In the three years to 31 December 2000 the end of year cash balance on the Regular Budget has fallen from \$51.7 million to \$26.7 million.

63. The strengthening of the US dollar against most other currencies was the principal reason for the \$4 million excess of expenditure over income in 2000. Expenditure was in practice \$2.8 million less than budget appropriations but exchange losses increased by \$5.1 million (from \$2.2 million in 1999 to \$7.3 million in 2000).

64. I am **pleased** to note that the organization is considering with the Governing Bodies how best to respond to these difficult problems, including a request to increase the size of the Working Capital Fund.

PART 3

DETAILED FINDINGS

Nuclear Safety

65. I reported on my examination of Technical Co-operation projects in 1998 and on my examination of the Strengthened Safeguards System in 1999. This section of my report considers the findings of my examination of the remaining main pillar of the Agency's activity - Nuclear Safety.

66. The Department of Nuclear Safety is responsible for the establishment or adoption of standards of safety for the protection of health and minimisation of danger to life and property, and to provide for the application of these standards. Funding for its activities comes from the regular budget (US\$ 15.1 million), extra-budgetary funds (US\$ 2.5 million) and a share of US\$ 15.7 million for providing support to Technical Co-operation Fund projects.

67. My staff concentrated on reviewing three aspects of the work of Nuclear Safety Department: the use of performance indicators; the 1999 Programme Performance Assessment System review; and the interrelationship with the activities of the Nuclear Energy Agency of the Organisation for Economic Co-operation and Development.

Review of Performance Indicators

Introduction

68. In March 2000, the Agency introduced a full Results Based Programming system of planning, managing and reporting on its work. The Agency's submission to the Board of Governors in March 2000, explained that, 'Results based programming and budgeting involves formulating budgets that are driven by a number of desired results that are articulated at the outset of the process, and against which actual performance is measured at the end of the programme cycle'. The Agency intends that Results Based Programming will improve the transparency with which it conducts its business and will allow its effectiveness to be more objectively assessed.

69. The 2002-03 biennium is the first period for which the Agency will fully implement results based programming and budgeting, although it has been moving in this direction since 1999-00. It should be noted that the 1999-2000 programme and budget objective were developed at the major programme, programme and sub-programme levels. No outcomes were defined. However, 'indicators of success' were introduced at the programme level with the intention to attempt an assessment of achievement objectives against these indicators.

70. The Results Based Programming approach involves establishing overall objectives for the programme; defining the outcomes, which are the changes to be achieved by the Agency in order to realise the objectives; specifying the outputs and activities which will lead to outcomes; setting the resource inputs required to deliver activities; and establishing performance indicators to measure progress towards the outcomes.

71. The Agency began to introduce performance indicators prior to the 2002-03 budget and programming cycle. The Department of Nuclear Safety first established 'indicators of success' at the programme level for 1999-00. It set indicators for its three programmes - nuclear safety, radiation protection and radioactive waste safety, as well as for co-ordination of safety activities. The Department again set programme level indicators for its 2001 activities and also developed indicators for the sub-programmes within the programme areas for this year. As part of the 2002-03 budget and programme process, the process of setting performance indicators was further extended down to the project level.

Audit Scope

72. This report considers how effectively the Department of Nuclear Safety has introduced performance indicators to its programming and budgeting process. It focuses on two main areas: a review of how far the Department of Nuclear Safety was able to demonstrate performance against the indicators of success it set for 1999-00; and an assessment of what lessons can be learned for the indicators proposed for 2002-03. As the Agency as a whole is introducing the new results based approach, I consider my findings in relation to the Department of Nuclear Safety are likely to be typical of other areas of the Agency, and that my recommendations are of general application, as the Agency moves down this new path.

Types of Indicator

73. Different types of indicator have different strengths and weaknesses both in terms of the perspective they can provide on performance, and the ease of gathering data and being able to report objectively on achievement. In general terms, the closer an indicator is to the direct influence of the Agency the easier it is to measure, but the less information it gives about the wider outcomes of the Agency's work. It is thus relatively easy for the Agency to count outputs it is directly responsible for, or to monitor requests it receives. It is less easy for it to ascertain the influence it is having in individual Member States and to judge the changes that can be attributed to its work.

74. In reviewing the indicators set for 2002-03, my staff analysed the generic properties of the indicators used by the Agency and their relative strengths and weaknesses. They then grouped the indicators set by the Agency into four broad categories, as set out in Table 1.

Table 1: Categories of Performance Indicator

General Outcome	<p>An outcome occurring in Member States as a result of the Agency's general work, not a specific mission or visit, eg its development of standards or guidance</p> <p>Strengths – oriented towards changes being achieved in Member States; considers outcome of Agency's work in a wide context, with potential for clear links with overall objectives for programmes and sub-programmes;</p> <p>Weaknesses – difficult to disaggregate the influence of Agency from other factors which contribute to changes in Member States; difficult to ensure completeness of information if Agency does not systematically collect performance data from Member States; assessment of performance likely to be qualitative, requiring judgements to be made which can be time-consuming and open to argument.</p>
Specific Outcome	<p>An outcome occurring in Member States as a result of a specific activity undertaken by the Agency in that State, eg a review mission</p> <p>Strengths – links between Agency activities and outcomes in Member States are clear and changes made can be directly attributed to the Agency</p>

	<p>Weaknesses – Agency systems not yet set up to collate information on performance, although it is available in individual mission reports; some time delays likely in assessing impacts, because follow up missions need to be conducted; some level of judgement still likely to be required on implementation, and Agency/Member State need to agree criteria to do this</p>
Demand	<p>The demand for particular types of Agency services from Member States</p> <p>Strengths – shows level of Member State need for Agency services and could be used to justify what Agency is doing. Should be easy to collate information, although currently Agency does not do so systematically</p> <p>Weaknesses – extent to which demand in Member States equals an outcome is questionable – more an indicator of the business climate in which the Agency operates.</p>
Output	<p>A product or service of some kind to be delivered by the Agency</p> <p>Strengths – relatively easy to define and measure, and indicates the extent to which the Agency is meeting its own workload – could be used to measure efficiency.</p> <p>Weaknesses – outputs are intermediate products produced by the Agency and do not fit its definition of performance indicators, which should measure outcomes in Member States</p>

This analysis of indicator categories and characteristics was prepared by my staff during the audit review.

Performance Against 1999-00 Indicators of Success

75. Of the 15 indicators of success set by the Agency for 1999-00, five fall into the category General Outcome, three Specific Outcome, two Demand, and five Output.

76. The Agency had not systematically collected data or attempted to assess performance against the 1999-00 indicators of success prior to the audit, but this was done as far as possible during the course of the audit. As it was a retrospective exercise, against largely qualitative indicators, it was difficult to reach firm conclusions about the level of achievement. However, for most indicators, Agency staff were able to find some information which suggested satisfactory performance. Information was available from both external and Agency sources, and the overall impression was that the Department of Nuclear Safety was carrying out its technical work to the satisfaction of those affected by it. The issues identified by my audit relate to deficiencies in the performance indicators chosen and weaknesses in the Agency's measurement and reporting processes, not in the underlying technical work of the Department of Nuclear Safety.

General Outcome Indicators

Number of Member States adopting Agency recommendations and regulations

77. This indicator is of limited value. Its scope is very wide and difficult to measure and there is no indication of what number of Member States adopting its recommendations or regulations would constitute success. The indicator did not even state that an increased number of States adopting recommendations and regulations was desirable. The Agency does not have comprehensive baseline information on the number of States which have already adopted Agency recommendations and regulations, and would therefore find it difficult to measure increases.

78. The data the Agency has on this indicator had not been collated or assessed. It was not, therefore, possible to reach an overall assessment of progress made. The Agency makes numerous recommendations as a result of the various missions it undertakes to Member States, but it does not undertake missions to every Member State every year. The Agency maintains computerised databases on its missions, but this currently does not list or quantify the recommendations made and whether they are subsequently implemented, in a way that makes it easy to extract information. Evidence exists only in individual mission reports as to whether recommendations from previous missions have been adopted by Member States. An added complication in using this indicator, is that the Agency can usually only determine whether recommendations have been implemented through a subsequent visit. However, follow up missions are not mandatory and are not always undertaken. Where the Agency does carry out a follow up mission, it is likely to be some time after the initial recommendations were made. There is thus the risk that either the Agency will never follow up its recommendations, or that it will not do so for some time, making the measurability of this indicator more difficult.

79. What information the Agency does hold on the status of recommendations should be better compiled to facilitate an assessment of performance. I **recommend** that fields are added to Agency's databases on safety review missions to record recommendations made during missions, and whether they have been implemented.

80. In relation to the adoption of Agency regulations, the extent to which the Agency can systematically gather data on this is also limited. There is no compulsion on Member States to report to the Agency on whether or not they comply with its regulations. The Agency has not established a comprehensive baseline picture about the current situation in Member States, although it does have information from a variety of sources, such as its own mission reports and review of papers issued by States.

Evidence of a more active role of national regulatory authorities in licensing and inspection

81. This is a very widely drawn indicator but the Agency has only limited information on which to base conclusions, and even this information was uncollated. It was not possible therefore to reach a conclusion on this indicator during the course of the audit. Potential sources of evidence include:

- International Regulatory Review Team (IRRT) follow up reports, however, none were completed during 1999-00 and they are only available for a few Member States overall;
- information in the National Reports to the Nuclear Safety Convention, but this would require a technical assessment and some knowledge of the previous level of achievement of individual Members against which to judge improvement;

- information from ad hoc reviews, for instance, an International Conference on Strengthening Nuclear Safety in Eastern Europe held in June 1999, reviewed the situation in eight countries and found some evidence of progress but also weaknesses remaining to be resolved.

Increase in number of states with adequate minimum infrastructures relating to radiation safety;

Increase in number of states with adequate minimum infrastructures relating to radiation waste safety; and

Participation of Member States in Country Safety Profiles and Country Safety Action Plans, ultimately showing adherence to Agency standards

82. These three indicators are closely related, with the third essentially being a variation on the first two. In order to assess progress towards its desired outcomes, the Agency needed to establish the existing situation of States in relation to radiation safety and radiation waste safety, define what constituted an adequate minimum infrastructure, and quantify the number of States achieving these milestones for the first time.

83. The Agency adopted a very systematic approach to these requirements, through the development of Country Radiation and Waste Safety Profiles, and through work undertaken on the Model Project on Upgrading Radiation Protection Infrastructure (INT/9/143). The Country Radiation and Waste Safety Profiles are prepared by the Agency and provide a systematic summary of all the information it has available about the situation in an individual Member State, allowing the baseline position to be established. The Model Project, involves 52 Member States, and in it the Agency has defined five stages of infrastructure development – the first relates to establishing a legislative and regulatory framework, the second to occupational protection and the remaining three to control of medical and public exposure and emergency preparedness and response. To achieve an adequate minimum infrastructure, States must meet the first two milestones. The Agency reviews progress through field missions on a regular basis. By October 2000, around 70 percent of the 52 states involved in the project had mainly achieved the first milestone; and over 50 percent had achieved the second.

84. The Agency can thus provide and quantify evidence of changes occurring as a result of its actions for countries involved in the Model Project. It cannot, however, yet report on the situation in other countries, which receive technical co-operation assistance, but intends to roll out a similar system of Profiles and subsequent assessment against objective and progressive milestones. I **welcome** the Agency's development of a system, which will permit objective monitoring of outcomes in Member States over time. I consider that this is an indicator, which addresses outcomes in a quantifiable way and fully support the Agency's intention to extend it to all Member States in receipt of Technical Co-operation assistance.

85. I also **welcome** the Agency's systematic approach in relation to radiation safety and radioactive waste safety, and **recommend** that the Agency modify its country nuclear safety profiles to identify 'milestones' and their achievement.

Specific Outcome Indicators

Completion of plant specific Safety Analysis Reports (SARs) or periodic safety reviews

86. The preparation of Safety Analysis Reports or periodic safety reviews is the responsibility of management at individual nuclear power plants. There is no requirement for managers to report to the Agency on whether such assessments have been carried out or the results of them. The Agency can derive information from its own missions and other sources such as the national reports to the Nuclear Safety Convention. However, this information is piecemeal in nature. The Agency does not visit every

nuclear power plant or indeed every Member State on a regular basis, and there are power plants to which it has never been invited to undertake a mission. The Agency, therefore, does not have sufficient data to monitor performance against this indicator, and unless Member States accept some sort of mandatory reporting requirement it is unlikely that full data will ever be available.

Use of results of IAEA assistance to support preparation of Nuclear Safety Convention National Reports; and

References to Agency standards in national reports

87. Some 50 States are Members of the Nuclear Safety Convention and produce national reports for the triennial conferences, detailing their nuclear safety regimes. The first conference was held in April 1999, and the Agency holds copies of the 49 national reports prepared for this occasion by states attending the conference. However, the Agency had not attempted to collate information from the National Reports to report on these indicators. My audit staff examined a sample of nine national reports, drawn from States with a range of nuclear facilities, for evidence of IAEA assistance.

88. On the first indicator, there was little information specifically on how the results of IAEA assistance had helped in the preparation of the National Reports, and an indicator only about the preparation of reports, gives limited information about the impact of the Agency’s activities in Member States. Performance against the indicator as it is stated, therefore, cannot be quantified. However, on the second indicator, the reports examined, contained numerous, positive references to the Agency’s work and noted how Agency inputs had often contributed to the safety regime in the States concerned. This provides useful information on outcomes achieved by the Agency, which it is seeking to measure in the Results Based Approach. Table 2 summarises the type of information found in the reports sampled.

Table 2: National Report references

Agency missions and/or recommendations	76 references by 6 States
Use of documentation, codes, guidance	61 references by 8 States
Other types of Agency contribution	54 references by 7 States

Nine reports were sampled, however, one of these consisted of a one page submission, which provided only limited information on the national regime.

89. References to support or input from the Agency occurred in Member States with all levels of nuclear installation from the very minor to the extensive. The Agency’s influence was particularly apparent in States from Eastern Europe and the former Soviet Union with ageing nuclear installations, and in states with relatively few nuclear installations which had limited national expertise and relied on the Agency’s standards to establish good management practices. States with extensive nuclear programmes and experience of their own, were less reliant on the Agency’s inputs but recognised its role as an independent reviewer of their systems.

90. The National Reports varied in format and the level of detail provided, and there was no requirement for States to refer to Agency inputs in their reports. The fact that they did so often, seems to indicate the value placed on the Agency’s support in the nuclear safety field, and recognition by Members that compliance with the Agency’s guidelines and standards is a benchmark of good practice. I consider that the Agency should seek to use the National Reports in a more systematic way to track outcomes in Member States. As the reports will be available every three years, they could provide a useful source of information on changes over time. For instance, the Agency could refine

the indicator regarding reference to compliance with its standards, to establish what number or percentage of States citing such usage, perhaps by Article of the Convention. It could also report on indicators such as the number or percentage of States involved in Agency led safety activities, such as the emergency response system. I **recommend** that the Agency consider developing more indicators based on the National Reports and put procedures in place to review the reports systematically and to extract available information about its performance.

Demand indicators

Demand by Member States for IAEA safety review services

91. Reasonably strong information was available on this indicator, and the number of missions of different kinds carried out by the Agency was reported in its Annual Reports. Since 1997, demand for Agency assistance has increased. The Agency carried out 42 safety review missions of various kinds in 1997, 51 in 1998 and 65 in 1999.

Requests from Member States for services relating to various treaties

92. Part of this indicator was irrelevant during 1999-00 as one of the treaties concerned, the Convention on Safety of the Management of Spent Fuel and the Safety of the Management of Radioactive Waste, had not yet come into force. In relation to the other conventions on Early Notification of a Nuclear Accident or Assistance in the Case of a Nuclear Accident or Radiological Emergency, the Agency only collated its response to formal requests, although uncollated information was also on file about informal requests, to which the Agency provided advice and information. The Agency provided field assistance to six countries in response to formal requests following radiological accidents.

93. As these indicators focus on the demand from Member States for particular services, they do not provide information on the wider outcomes that the Agency is primarily interested in. Additionally, the indicators do not indicate any particular level of demand as being desirable, or even whether rising or falling demand is preferred, making it more difficult to interpret what the trends actually signify. Rising demand could be interpreted to mean either that practices are improving in Member States, or that there are greater problems. The indicators are therefore somewhat limited in scope. I **recommend** that the Agency considers whether it should retain demand indicators. If it does wish to do so, I **recommend** that it refines such indicators to show the level or direction of change which is desirable.

Output indicators

The completion and revision of Nuclear Safety Requirements and Guides for nuclear power plants by the end of 2000; and

The finalisation of the Safety Standards on radiation safety by approximately the end of 2000

94. The Agency maintained a computerised database to track progress on the revision of documents. The database identified 13 procedural stages for each document being revised, from initial preparation to final publication, and recorded the stage individual documents had reached. It covered documents from all three main operational divisions – nuclear safety, radiation safety and radioactive waste safety, although indicators of success had only been established in relation to the nuclear safety and radiation safety areas.

95. Achievement against the indicators of success are summarised in Table 3, based on progress to October 2000. Performance had not fully met expectations for either indicator.

Table 3: Completion/revision of Safety Documentation

	Nuclear safety documents		Radiation safety documents	
	Number	%	Number	%
Published or in final stages	5	13.5	3	37.5
At Committee / Member State approval stage	18	48.6	3	37.5
In early preparatory stages	14	37.9	2	25
Total documents under revision	37	100	8	100

The Agency did not meet either target set in relation to revision of documents.

96. As the indicators required that both sets of documents should have been fully completed/ revised, it is clear from the above table that this would not be achievable by the year end. Discussions with staff suggested that the original time-scales for completing document revisions were overly optimistic, particularly as agreement had to be achieved among Member States.

Establishment of a country radiation safety profile for Member States involved in Technical Co-operation projects

97. The Division of Radiation and Waste Safety began this initiative in 1996, to improve the way the Agency manages and uses information available to it. Country Radiation and Waste Safety Profiles bring together, in a systematic way, all the information that the Agency has on radiation and waste safety matters in individual Member States. This allows Agency staff to quickly familiarise themselves with the situation in particular States before going on missions, and provides a procedure for updating information following missions. The Country Radiation and Waste Safety Profiles are a useful tool to help the Agency determine whether Member States comply with the Basic Safety Standards for using radioactive materials.

98. The Agency intends to complete Country Radiation and Waste Safety Profiles for all Member States receiving Technical Co-operation assistance, but has not set a deadline by which it will do this. By October 2000 it had completed 55 Profiles, equal to about 50 per cent of recipient Member States. The number of recipient Member States is not a fixed figure but varies between 100 and 110 depending on the period considered. The Agency is thus making progress in this area, but as it did not set deadlines or milestones for completing the Profiles, it is not clear if this progress is as fast as expected.

Adequate response to all requests for rendering services on waste safety related issues

99. Performance against this indicator was difficult to assess, as the Agency had not defined what would constitute an adequate response and had not centrally collated requests for assistance and its response to them. If this is to be used as an indicator, the Agency needs to address these weaknesses.

Quality of service provided to the Global Plan for the Protection of the Marine Environment

100. This indicator similarly did not define quality or establish criteria against which the Agency's performance could be assessed. The Agency provided some qualitative evidence of its performance from minutes and reports. While there was broad satisfaction with the Agency, some criticism was also expressed, for example, reports to the conference were not prepared in all the Agency's working

languages, making it difficult for some Members to participate fully in the review process. Again, if this is to be used as an indicator, the Agency should agree with Member States, criteria against which its quality of performance can be assessed.

101. In conclusion, the systems established by the Agency to record data on the five output indicators varied. The Agency had good quantitative information on its progress towards completing safety standards and guidelines, and also monitored the completion of Country Safety Profiles well. It did not have a systematic means of assessing progress on the other two output indicators, relating to the adequacy or quality of its service. In my view, it should be possible to define criteria for assessing the Agency's performance and to collect data to provide evidence on such criteria.

102. Output indicators deal with products entirely within the Agency's control and, as such, do not relate to the outcomes in Member States, which the Agency is primarily trying to evaluate. I **recommend** that the Agency consider whether it wishes to retain output indicators. If it does do so, I **recommend** it establish assessment criteria for each indicator and collect data systematically to monitor performance.

Lessons for 2002-03

103. The Agency has suggested 104 performance indicators for its Nuclear Safety activities in the 2002-03 biennium: 14 at the programme level; 32 for the Nuclear Safety programmes; 35 for the Radiation Safety programmes and 23 for the Radioactive Waste programmes; with numerous further indicators at the project level. The expectation in the programme and budget guidance issued by the Agency is that all indicators down to sub-programme level will be reported on to Member States. I consider that the Agency would find the tasks of collecting data for this number of indicators, and reporting the results, a challenging, and potentially costly, exercise. The burden on Member States in reviewing so many indicators in whatever form the Agency prepares reports for them will also be considerable.

104. Agency staff have embraced the introduction of performance indicators for 2002-03 enthusiastically. However, I consider they may have suggested so many indicators, that the Agency will be unable to measure performance in a meaningful and cost effective way. I **recommend** that the Agency reconsider the number of indicators it is introducing, and focus on fewer indicators for which it can manageably generate performance data.

Types of indicator in 2002-03

105. Table 4 outlines the categories of indicator the Agency has suggested for 2002-03. The most common type was an outcome (general) indicator, accounting for some 55 percent of indicators set at the programme and sub-programme levels. Outcome (specific) indicators accounted for some 16 percent; demand indicators for 11.5 percent and output for 17.5 percent. The Agency has thus set some 70 percent of its indicators to try and assess outcomes in Member States. This is in line with the instructions issued on how to prepare the 2002-03 Budget and Programme, which state that, "Performance indicators specify how to measure whether the outcome has occurred. Indicators point towards the outcome." It does however, mean the remaining 30 percent of indicators relate to demand and outputs, rather than directly addressing outcomes.

Table 4: Categories of indicator for 2002-03

	Outcome (G)	Outcome (S)	Demand	Output	TOTAL
2002-03 (programme)	7	4	1	2	14
2002-03 (sub programmes)					
Nuclear safety	14	5	6	7	32
Radiation safety	23	7	0	5	35
Radioactive waste	13	1	5	4	23
TOTAL	57	17	12	18	104

70 percent of the proposed indicators for 2002-03 relate to outcomes; and 30 percent to demand or outputs.

106. The Agency's intention to focus on outcomes is logical for a Results Based Programming Approach. If the programme and budget guidance is to be applied rigidly, the proposed demand and output type indicators could simply be dropped, as they do not relate directly to outcomes. Alternatively the Agency could consider continuing to include some indicators of this type, which have the value of showing demand for and delivery of its products, and the advantage of being relatively easy to measure. I **recommend** that the Agency clarify its approach in one or other of these directions.

107. My review of the 1999-00 indicators showed that the Agency did not have comprehensive data collection systems in place. The Agency has not yet set up systems to collect data for the 2002-03 biennium, nor has it systems in place to cover the interim 2001 year. I am concerned that the Agency has not given sufficient consideration to the practicalities of what data needs to be collected to assess performance, the systems for collecting and collating such data, and who will be responsible for the process.

108. Guidance issued in July 1997, during the 1999-00 programming and budget exercise, stated that the indicators of success would be used in the programme reporting process, however this was never actively followed through. No detailed guidance was issued to operational Departments on what information to collect or how to analyse it. No reporting mechanism or timetable was established and no one was assigned responsibility for data collection, analysis and reporting. For 2002-03, the number of indicators that the Agency is introducing, combined with the lack of appropriate systems to gather performance data, and a lack of criteria on which to judge performance objectively, will make meaningful reporting difficult.

109. As the Agency intends to move fully to a results based approach, it must collect information on the results it has achieved in order to report its progress. I therefore **recommend** that suitable systems are adopted to collect data, analyse it and report on it to Member States. It will not be possible to establish systems to cover the full 2001 period, and I recommend that the Agency concentrate on establishing reliable systems to enable it to report on its chosen indicators for the 2002-03 biennium.

110. In my opinion, the Agency should reconsider the indicators it is introducing to ensure that they are actually measurable in practical terms. While the Agency has signalled its intention to focus on outcomes, this is the area where definitive information is most difficult, and potentially most costly, to collect. Many of the 2002-03 indicators of this type are likely to be difficult to measure, and raise questions about the extent to which the Agency is able to report on performance. For example, a number of possible questions could arise from the indicators noted below

- Indicator: Increased use by regulatory bodies of lessons learned from Incident Reporting System (IRS) reports and studies.

Possible questions arising: *Does the Agency know the baseline situation of which regulatory bodies are using which lessons so that it is in a position to assess increases? How will it collect data on which lessons are being taken up? What level of proof is needed? Is the Agency in a position to collect information regularly and assess ongoing compliance?*

- Indicator: Extent to which recommended technologies and methods for decommissioning and clean up are utilised by Member States.

Possible questions arising: *How will the Agency monitor the use of recommended technologies by Member States? Have criteria been set to assess the extent of utilisation? Who will assess performance? How often? How will on-going compliance be confirmed? What information collection and reporting system is in place?*

- Indicator: Intensity of self-sustaining training programmes for specific practices, such as industrial radiography, use of industrial irradiators and medical appliances of radiation sources.

Possible questions arising: *What particular aspects of the Agency's work is supposed to promote intensification of training programmes? What criteria will be used to define intensity? How can Agency influences be separated from national ones? How will the Agency monitor intensity of training programmes in Member States and ensure completeness of information?*

111. Based on my review of information available to assess performance against similar indicators in 1999-00, the Agency would not currently be able to answer most of these questions. Many of its general outcome indicators lack agreed criteria against which to make assessments of performance. The Agency does not have comprehensive baseline data, and is generally not in a position to collect information on a regular and systematic basis from all Member States in order to permit comprehensive assessment. Thus any future reporting of performance is likely to be subjective, based on judgements made by individuals within the Agency, on the basis of undefined criteria, and with only partial evidence.

112. On the positive side, my review of 1999-00, highlighted some areas where the Agency has introduced good practices for general outcome indicators, particularly its work on the Model Project, which sets milestones against which to assess progress in individual Member States. From this I conclude that the Agency should focus on the indicators it can measure, rather than all those it would like to measure. The Agency should consider each of its proposed indicators for 2002-03 in this light. I **recommend** that the Agency takes account of the practicalities of collecting and analysing data to evaluate performance in setting indicators, as I consider there is little point in having an indicator which cannot effectively be assessed.

113. Agency staff members who have had to establish indicators for their programme areas, generally have limited experience in setting performance indicators, and limited knowledge of the theory relating to performance assessment and measurement. The Agency issued only limited guidance on these areas as part of the programme and budget process. I consider the guidance was particularly limited in its consideration of how to collect data against which to assess performance and the cost and practicalities of doing so. I **recommend** that the Agency develops more detailed guidance for staff on data collection issues, and provides training on all aspects of performance measurement for key management staff in line departments to assist them in setting meaningful indicators.

Programme performance Assessment System

Introduction

114. The Programme Performance Assessment System (PPAS) was introduced by the Agency in 1994, and involves a peer review of the Agency's various activities by a group of outside experts. The general application of the System was examined as part of my first, 1996, audit of the Agency. However, by reviewing the most recent PPAS undertaken on the Department for Nuclear Safety, my staff have been provided with an opportunity to judge the specific application of the System to one of the central activities of the Agency.

115. Since the Agency-wide introduction of PPAS, the Department of Nuclear Safety has been reviewed by the System three times; in 1995, 1997 and 1999. My staff concentrated their examination on the results of the latest, 1999, review.

Use of a Questionnaire

116. The 1999 PPAS review included the use of a questionnaire, for the benefit of participating experts, in order to evaluate the impact of the Agency's Safety Programme on the Member States. Noting that the Peer Group chairman stated in the PPAS Evaluation Report that few specific conclusions could be drawn from the responses to the questionnaire, I question the value of this exercise. In particular, I feel that the lack of conclusions may be indicative of the inadequacies in the approach taken to the questionnaire, as follows:

- 15 out of the 20 countries represented by the Peer Group responded. But one country's response was ignored because it gave the views of a number of the country's organisations without providing a consolidated picture;
- Respondents had difficulty understanding whether they should be responding solely on the impact of the safety programme in their country or from a global perspective of the way the Agency's mandate is accomplished. As a result it was difficult to interpret the overall results of the questionnaire;
- Insufficient time was given for group members to obtain the views of national organisations. Although in one case this was clearly done, for most group members it was based on their own experiences;
- The design of the questionnaire was not user-friendly. Room for responses should have been provided on the questionnaire itself. The questions could have been reduced and simplified so as to allow clear-cut interpretation of the results of the exercise; and
- It was unclear how the views of the questionnaire fed into the comments and recommendations of the Peer Group. For example, one respondent said that there should be more use of Nuclear Energy Agency (NEA) products and to avoid duplication with the NEA. However, the Evaluation Report states that where potential overlap exists there is co-ordination of work and, in some cases, co-operation in the form of joint projects are generally satisfactory.

117. A questionnaire is a useful tool to trigger a discussion between the participating experts on the past and present performance of the Agency's programmes but I **recommend** that, for future questionnaires to be more successful, attention should be paid to avoiding the limitations noted above.

Issues Reviewed

118. The main working paper for Peer Review Group, 'Description and Analysis of Major Programme 3' (commonly referred to as 'The Green Book') provided the Group with their terms of reference, including the issues to be reviewed.

119. In their report the Group explicitly addressed some of these issues, for example, whether the Secretariat had responded adequately to the previous 1997 Peer review, while my staff were informed by the Agency that the remaining were implicitly covered. However, as the main focus of the Group was on the future direction of the safety programme, not all the issues detailed in The Green Book were fully covered by the Group. These included such questions as: 'are the overall programme objectives clearly defined, and to what extent were or are these objectives being achieved? What are the indications of how well the activities were performed, and the factors affecting performance?' And 'have the needs and requirements of Member States (including those related to Technical Co-operation) evolved over the years, and has the nuclear safety programme adapted accordingly? How can that adaptation be improved further in the future?'

120. As the number of the issues to be addressed by the Group, including those mentioned above, were very widely drawn, it is perhaps unrealistic to expect that these could all be thoroughly covered, within the one week allowed for the review. The members of the Peer Group also indicated in their report that preparatory papers should have been sent to them earlier. Furthermore, other Agency Departments normally allow their outside experts an additional meeting, at a latter date, to finalise their report. The Agency explained that this would have been impractical for this particular review because of the seniority of the designated experts. The report was therefore completed by outside consultants and forwarded to the individual Group members for their approval.

121. I **recommend** that:

- The Agency carefully considers the remit of PPAS peer groups to ensure that they are not over tasked;
- Preparatory papers are forwarded to PPAS peer groups as early as possible; and
- The Agency utilises experts who would be available to return for an additional report-drafting/review visit.

Evaluation Report Recommendations

122. In the written response to the Evaluation Report, the Agency states that positive action had already been taken on a number of the Peer Group's recommendations. The response suggests that the Agency has already taken action on 12 of the 35 recommendations at the time of the meeting. There is little merit in producing recommendations where appropriate action had already been taken. Accordingly, I **recommend** that Evaluation Reports should only include recommendations where new actions are required.

Standardised Approach to PPAS

123. In my original review of the PPAS methodology in 1996, the Agency underlined the significant benefits of a standardised and systematic approach to programme performance reviews. Specifically that the Agency's general approach to PPAS is to concentrate on the lessons learnt from assessing past programme performance and that experts should act only in a personal capacity. I found that there were differences in the approach taken by the Department for Nuclear Safety compared with other departments:

- Greater emphasis was placed on reviewing the future direction of the Department than on measuring the effectiveness of past performance; and
- It was expected that the experts' views should reflect their governments' policies on nuclear safety.

124. I **recommend** that the Agency should follow a standard, Agency-wide, approach in the application of PPAS.

The Nuclear Energy Agency

Introduction

125. The Nuclear Energy Agency (NEA) is a semi-autonomous body within the Organisation for Economic Co-operation and Development (OECD), located in Paris. The objective of the NEA is to contribute to the development of nuclear energy as a safe, environmentally acceptable and economical energy source through co-operation among its participating countries.

126. An agreement between the Agency and the NEA on co-operation dates back to 1960. Organisations recently sought to supplement this agreement with a new Memorandum of Understanding.

Duplicated Activity

127. The view of some senior experts in the nuclear safety field is that there is an unnecessary duplication of activities between the two organisations. My staff, therefore, compared the NEA's 1999 activities, as detailed in their published Annual Report and Strategic Plans, with the work of the Agency. They also discussed the potential for overlap with senior representatives of the NEA's Secretariat.

128. The results of their review indicated that there was, prima facie, evidence of duplicated activity in a number of areas, including: safety management and culture; design and engineering safety; human factors and human-machine interface. There also appeared to be duplication in past safety activities, for example, in preparing nuclear facilities for the potential IT software impact of the transition to the year 2000.

129. The Department of Nuclear Safety also provided recent examples where they had raised with the NEA concerns that the NEA was embarking on work that would duplicate IAEA activities. These included: safety indicators; communication of events at nuclear facilities; and a decision to hold a stakeholders' forum on the management of radioactive waste.

130. The draft Memorandum of Understanding between the NEA and the Agency seeks to define the areas of common interest and thus avoid duplication and overlap, while taking into account changing circumstances. Although the NEA has approved the Memorandum, the matter is still under consideration by the Agency's Board of Governors. The Director General has indicated his willingness to proceed with the Memorandum if there is consensus for its adoption by the Member States and if any revised Memorandum continues to make a positive contribution towards facilitating effective and cost-efficient co-operation between the NEA and the Agency. I fully **support** the Agency in achieving this objective.

131. In the meantime, I note that the relationship between the NEA and the Agency will continue to be governed by the existing co-operation agreement, which allows staff of one body to attend standing committee meetings of the other, as well as the exchange of information on projected activities.

Treasury Function

132. The Treasury function is a key part of all international organisations. Treasury staff typically control and monitor the cash available to the organisation from the receipt of contributions and the payment of expenditures. They also make decisions on the investment of surplus funds. Investment income earned by the Agency in 2000 amounted to US\$ 5.8 million (US\$ 5.5 million in 1999).

133. I have this year examined the Treasury function in a number of International organisations for which I am the external auditor so as to draw as widely as possible on best practice throughout the UN system. This review included the Agency and was based on an examination of the relevant Financial Rules and Regulations, and the use of a detailed questionnaire, which was followed up with interviews with the key staff.

Financial Controls

134. My staff reviewed the controls and working practices of the Treasury Section. This included a review of the reporting structure and the delegation of responsibilities within the Section. The controls over the electronic banking software were also examined.

135. Overall, my staff found that there is sufficient separation of duties and that a good level of control is being operated over the electronic banking system. For example, the Agency's bank reconciliations are performed periodically by staff in the Management Division of Budget and Finance who are not directly part of the Treasury function. These bank reconciliations are checked by the Treasurer and also by the Head of Finance and Accounts.

136. The Agency also has a long established Investment Committee, the meetings of which are minuted. From a review of these minutes my staff noted that the Treasurer is pro-active in seeking guidance from the Investment Committee on the actions required in respect to the Agency's investment portfolio. The Investment Committee showed an awareness of events in the financial markets and gave the Treasurer guidance and advice based upon this.

Investment Management

137. Treasury activities are governed by a detailed cash management policy issued by an Investment Committee. This gives details of limits on the types of investments and call accounts which can be held, and based on investment security ratings, the various financial institutions that can be employed by the Agency. The cash management policy requires three quotations on each investment made by the Treasury to obtain the most competitive rates. There is also a requirement for the investment position to be reviewed and documented each month. My staff were able to follow the Treasury records to confirm that the documented procedures were being followed.

138. All of the investment institutions are selected by the Treasurer according to the specified external market ratings provided by the financial institutions grading agencies, which are detailed by the Investment Committee. The use of such market ratings provides assurance as to the safety of the Agency fund's that are invested with external institutions.

139. When the Agency receives income in currencies other than US Dollars or Austrian Schillings, the Treasurer consults the technical departments about any immediate needs they have for the particular currency. If required, and with the Deputy Director General's approval, the currency is invested until needed by the department. If there is no requirement, the currency is converted into either US Dollars or Austrian Schillings. This is a sound practice that minimises the holding of currencies at Headquarters.

140. The Agency has some 45 local currency bank accounts in many different countries. Some of these currencies are difficult to convert or to utilise outside of the country in which they are held, even though the Agency has privileges and immunities from Member States which should allow free transfer and conversion to other currencies. At 31 December 2000, US\$ 4.8 million was held in local bank accounts that was legally or otherwise restricted. However, the Agency has made strenuous efforts over several years to convert restricted currencies. It has been successful in converting some of these amounts into US Dollars, thus allowing the Agency to utilise the funds elsewhere. I **welcome** the Agency's continuing endeavours in this matter.

IT Security

141. The Agency undertook a review of its IT systems security with the help of outside consultants in January/February 2000. As the objective of this review was to ascertain the effectiveness of the implemented security measures, a computer penetration test was performed, as well as a partial physical security review and a telephone scan to try to access the Agency's various computer systems.

142. The IT security report identified areas in the Agency's IT security – both in the organizational structure and technical aspects – that needed to be improved. Some of these areas are easily mitigated, other can be improved only through re-engineering parts of the network. The report also recommended that a detailed action plan be drafted and regular monitoring be conducted to track the progress of making these improvements.

143. My staff noted that during 2000, the Agency has drafted an action plan to improve its IT security as recommended by the report and partially completed the redesign of its network to enhance security. Both the Department of Safeguards and the Agency's Central Computer Service have deployed intrusion detection systems, implemented enhanced password policies, provided mandatory computer security training for the Department of Safeguards staff and taken action to ensure all servers are in physically secure locations.

144. However, in order to fully optimise Agency IT security, I **recommend** that the Agency include in its action plan comprehensive Agency-wide security requirements, identifying infrastructure vulnerabilities, and developing a security risk management strategy.

Other Financial Matters

145. In my report on the 1999 accounts I noted that full use was made of the Agency's Working Capital Fund during 1999. I therefore recommended that the Agency undertake an assessment of the adequacy of the Fund. Delays in the payment of some contributions in 2000 again led to severe cash flow crisis in the middle of the year.

146. In 2000 the Organisation incurred a budgetary deficit of \$4 million, \$1.8 million higher than in 1999 and the cash balance held at the end of the year has fallen. In the three years to 31 December 2000 the end of year cash balance on the Regular Budget has fallen from \$51.7 million to \$26.7 million.

147. The strengthening of the US dollar against most other currencies was the principal reason for the \$4 million excess of expenditure over income in 2000. Expenditure was in practice \$2.8 million less than budget appropriations but exchange losses increased by \$5.1 million (from \$2.2 million in 1999 to \$7.3 million in 2000).

148. I am **pleased** to note that the organization is considering with the Governing Bodies how best to respond to these difficult problems, including a request to increase the size of the Working Capital Fund.

Losses, Write-Offs and Ex-gratia Payments

149. In accordance with Financial Regulation 10.05, the Agency informed me of write-offs totalling \$64 073 in 2000. These related to unrecoverable account balances. The Agency has also reported losses of five inventory items with a total current value of \$56 026 for which it has obtained replacements from its insurers at no cost to the Agency. The Agency has made no ex-gratia payments.

Acknowledgement

150. I wish to record my appreciation of the co-operation and assistance extended by the Director General and the staff of IAEA during the audit.

(signed) Sir John Bourn
(Comptroller and Auditor General, United Kingdom)
External Auditor

PART II

STATEMENTS

TEXT OF A LETTER DATED 22 MARCH 2001 FROM THE DIRECTOR GENERAL TO THE EXTERNAL AUDITOR

Sir,

Pursuant to financial regulation 11.03(a), I have the honour to submit the accounts of the International Atomic Energy Agency for the year ended 31 December 2000, 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) MOHAMED ELBARADEI
Director General

STATEMENT I

STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES
for the period ending 31 December 2000
(expressed in United States dollars)

	REGULAR BUDGET FUND AND WORKING CAPITAL FUND FUND GROUP I		G E N E R A L F U N D										TRUST FUNDS AND RESERVE FUNDS FUND GROUP VI Note 11		T O T A L		
			TECHNICAL CO-OPERATION FUND FUND GROUP II		EXTRABUDGETARY PROGRAMME FUND FUND GROUP III		MEMBER STATES AND INTERNATIONAL ORGANIZATIONS FUND GROUP IV		UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) FUND GROUP V Note 10								
	Schedule/ Note	2000	1999	Schedule/ Note	2000	1999	2000	1999	2000	1999	2000	1999	2000	1999	Schedule	2000	1999
I N C O M E																	
Assessed contributions	S1	190 816 759	210 835 861	S8	57 971 951	64 069 214	21 599 537	22 287 876	4 076 351	3 077 432			3 187 351	1 753 324		190 816 759	210 835 861
Voluntary contributions				S9	2 725 402	2 174 949										86 835 190	91 187 846
Assessed programme costs																2 725 402	2 174 949
Other/Miscellaneous income																	
Revenue producing activities	N5a	1 003 893	1 024 111													1 003 893	1 024 111
Funds received under inter-organization arrangements																(24 750)	1 211 895
Jointly financed activities	N5b	4 091 274	5 008 883													4 091 274	5 008 883
Income for services rendered																82 645	123 404
Interest income		3 489 326	3 937 086		2 312 314	1 580 245										5 801 640	5 517 331
Currency exchange adjustments		(7 344 687)	(2 157 217)		(1 246 839)	(461 587)										(8 591 526)	(2 618 804)
Other/Miscellaneous		187 659	505 348		(22 593)	(57 331)	10 858	12 781								175 924	460 798
TOTAL INCOME		192 326 869	219 277 476		61 740 235	67 305 490	21 610 395	22 300 657	4 076 351	3 077 432	(24 750)	1 211 895	3 187 351	1 753 324		282 916 451	314 926 274
TOTAL EXPENDITURE	S6	196 424 861	221 559 645	N6	62 438 515	58 934 544	20 971 715	24 034 350	4 600 433	3 478 774	436 599	469 796	1 803 109	2 092 140	S7	286 675 232	310 569 249
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	S4	(4 097 992)	(2 282 169)		(698 280)	8 370 946	638 680	(1 733 693)	(524 082)	(401 342)	(461 349)	742 099	1 384 242	(338 816)		(3 758 781)	4 357 025
Prior period adjustments	N7a	3 155 356	293 785	N7b	886 759	(129 066)										4 042 115	164 719
Reserve for uncollected contributions		(4 385 543)	(2 231 331)													(4 385 543)	(2 231 331)
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		(5 328 179)	(4 219 115)		188 479	8 241 880	638 680	(1 733 693)	(524 082)	(401 342)	(461 349)	742 099	1 384 242	(338 816)		(4 102 209)	2 290 413
Savings on or cancellation of prior periods' obligations	S4	2 456 881	2 711 000		1 309 365		818 303		166 768				4 632			4 755 949	2 711 000
Transfers to reserves	N8a	694 000	866 173													694 000	866 173
Transfers from reserves	N8b	(1 900 173)											(146 173)			(1 900 173)	(146 173)
Net increase (decrease) in Working Capital Fund	S2	(720)	(15 480)													(720)	(15 480)
Credits to Member States	S5II, N9	(6 995 376)	(9 045 253)													(6 995 376)	(9 045 253)
Fund balance, beginning of period		47 249 204	56 952 479		18 403 277	10 161 397	15 036 076	16 769 769	4 900 380	5 301 722	830 250	88 151	2 304 042	2 789 031		88 723 229	92 062 549
RESERVES AND FUND BALANCES, END OF PERIOD		36 175 637	47 249 204		19 901 121	18 403 277	16 493 059	15 036 076	4 543 066	4 900 380	368 901	830 250	3 692 916	2 304 042		81 174 700	88 723 229

(signed) ABRAHAM E. ESPINO
Director, Division of Budget and Finance

STATEMENT II

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
as at 31 December 2000
(expressed in United States dollars)

	REGULAR BUDGET FUND AND WORKING CAPITAL FUND		G E N E R A L F U N D										TRUST FUNDS AND RESERVE FUNDS		T O T A L		
			TECHNICAL CO-OPERATION FUND			EXTRABUDGETARY PROGRAMME FUND		TECHNICAL CO-OPERATION EXTRABUDGETARY FUND									
	FUND GROUP I		FUND GROUP II			FUND GROUP III		MEMBER STATES AND INTERNATIONAL ORGANIZATIONS		UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)			FUND GROUP VI				
	Schedule/ Note	2000	1999	Schedule/ Note	2000	1999	2000	1999	2000	1999	2000	1999	2000	1999	Schedule	2000	1999
ASSETS																	
Cash and term deposits		26 691 085	35 427 751		44 523 349	40 448 019	24 138 357	25 865 467	8 262 694	7 343 838	553 565	1 012 250	3 776 756	2 382 199	S12	107 945 806	112 479 524
Accounts receivable																	
Assessed contributions receivable																	
from Member States	S1, N12	28 686 027	37 579 618													28 686 027	37 579 618
Voluntary contributions receivable				S8	6 893 676	2 877 116										6 893 676	2 877 116
Other contributions receivable				S9	7 066 026	7 457 287										7 066 026	7 457 287
Other	N13a	13 292 913	8 714 704	N13b	4 244 489	3 674 924	920 031	389 736	35 749	673 461	76 086	101 492	4 201	166		18 573 469	13 554 483
TOTAL ASSETS		68 670 025	81 722 073		62 727 540	54 457 346	25 058 388	26 255 203	8 298 443	8 017 299	629 651	1 113 742	3 780 957	2 382 365		169 165 004	173 948 028
LIABILITIES																	
Contributions received in advance	S1, S2	9 842 835	8 416 800	S8, S9	114 938	48 248	22 222	-								9 979 995	8 465 048
Unliquidated obligations	N14	21 054 595	24 461 921		35 543 148	28 396 674	6 998 661	10 104 112	3 755 377	3 116 919	179 697	130 591	87 096	77 378		67 618 574	66 287 595
Accounts payable																	
Other	N15a	1 596 958	1 594 148	N15b	102 307	151 860	1 544 446	1 115 015			81 053	152 901	945	945		3 325 709	3 014 869
TOTAL LIABILITIES		32 494 388	34 472 869		35 760 393	28 596 782	8 565 329	11 219 127	3 755 377	3 116 919	260 750	283 492	88 041	78 323		80 924 278	77 767 512
RESERVES AND FUND BALANCES																	
Uncollected assessed contributions	S1	18 247 949	22 633 491	S9	7 066 026	7 457 287										25 313 975	30 090 778
Other reserves	N8b	-	1 206 173													-	1 206 173
Working Capital Funds	S2, S3	18 001 800	18 002 520													18 001 800	18 002 520
Surplus (deficits)	S4	(74 112)	5 407 020													(74 112)	5 407 020
Fund balances					19 901 121	18 403 277	16 493 059	15 036 076	4 543 066	4 900 380	368 901	830 250	3 692 916	2 304 042		44 999 063	41 474 025
TOTAL RESERVES AND FUND BALANCES		36 175 637	47 249 204		26 967 147	25 860 564	16 493 059	15 036 076	4 543 066	4 900 380	368 901	830 250	3 692 916	2 304 042		88 240 726	96 180 516
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		68 670 025	81 722 073		62 727 540	54 457 346	25 058 388	26 255 203	8 298 443	8 017 299	629 651	1 113 742	3 780 957	2 382 365		169 165 004	173 948 028

(signed) ABRAHAM E. ESPINO
Director, Division of Budget and Finance

STATEMENT III

STATEMENT OF CASH FLOW
for the period ending 31 December 2000
(expressed in United States dollars)

	2000	1999
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net excess (shortfall) of income over expenditure (Statement I)	(4 102 209)	2 290 413
(Increase) decrease in contributions receivable	5 268 292	6 522 887
(Increase) decrease in other accounts receivable	(5 018 986)	1 976 345
Increase (decrease) in contributions received in advance	1 514 947	(15 732 211)
Increase (decrease) in unliquidated obligations	1 330 979	(326 723)
Increase (decrease) in accounts payable	310 840	(17 482)
Increase (decrease) in other liabilities	-	(2 329 462)
Less: Interest income	(5 801 640)	(5 517 331)
Currency exchange adjustments	8 591 526	2 618 804
NET CASH FROM OPERATING ACTIVITIES	2 093 749	(10 514 760)
CASH FLOW FROM INVESTING AND FINANCING ACTIVITIES:		
Plus: Interest income	5 801 640	5 517 331
Currency exchange adjustments	(8 591 526)	(2 618 804)
NET CASH FROM INVESTING AND FINANCING ACTIVITIES	(2 789 886)	2 898 527
CASH FLOW FROM OTHER SOURCES:		
Savings on or cancellation of prior periods' obligations	4 755 949	2 711 000
Increase (decrease) in provision for uncollected contribution (TCF)	(391 261)	301 642
Transfers to reserves	694 000	866 173
Transfers from reserves	(1 900 173)	(146 173)
Net increase (decrease) in Working Capital Fund	(720)	(15 480)
Credits to Member States	(6 995 376)	(9 045 253)
NET CASH FROM OTHER SOURCES	(3 837 581)	(5 328 091)
NET INCREASE (DECREASE) IN CASH AND TERM DEPOSITS	(4 533 718)	(12 944 324)
CASH AND TERM DEPOSITS, BEGINNING OF PERIOD	112 479 524	125 423 848
TOTAL CASH AND TERM DEPOSITS, END OF PERIOD (Schedule S12)	107 945 806	112 479 524
consisting of:		
Fund Group I - Regular Budget Fund and Working Capital Fund	26 691 085	35 427 751
Fund Group II - Technical Co-operation Fund	44 523 349	40 448 019
Fund Group III - Extrabudgetary Programme Fund	24 138 357	25 865 467
Fund Group IV - Technical Co-operation Extrabudgetary Fund	8 262 694	7 343 838
Fund Group V - United Nations Development Programme (UNDP)	553 565	1 012 250
Fund Group VI - Trust Funds and Reserve Funds	3 776 756	2 382 199
	107 945 806	112 479 524

(signed) ABRAHAM E. ESPINO
Director, Division of Budget and Finance

STATEMENT IV

**STATEMENT OF REGULAR BUDGET APPROPRIATIONS
for the period ending 31 December 2000**

(expressed in United States dollars)

Description of major programme	Appropriations			Expenditure			Balance
	^{a/} Adjusted	^{b/} Transfers	Revised	Disbursements	Unliquidated obligations	Total	
1. Nuclear Power and Fuel Cycle	11 157 000	-	11 157 000	10 198 904	883 432	11 082 336	74 664
2. Nuclear Sciences and Applications	29 063 000	-	29 063 000	24 998 050	4 059 579	29 057 629	5 371
3. Nuclear, Radiation and Waste Safety	12 871 000	45 907	12 916 907	12 386 052	530 855	12 916 907	-
4. Nuclear Verification and Security of Material	71 558 000	-	71 558 000	63 787 733	7 690 609	71 478 342	79 658
5. Management of Technical Co-operation for Development	11 234 000	-	11 234 000	10 901 006	169 814	11 070 820	163 180
6. Policy-making, Co-ordination and Support	59 352 000	(45 907)	59 306 093	52 214 982	4 512 570	56 727 552	2 578 541
Appropriation Budget	195 235 000	-	195 235 000	174 486 727	17 846 859	192 333 586	2 901 414
7. Reimbursable work for others	4 028 000	-	4 028 000	1 996 840	2 094 435	4 091 275	(63 275)
T O T A L	199 263 000	-	199 263 000	176 483 567	19 941 294	196 424 861	2 838 139

a/ Attachment to GC(43)/RES/5

b/ Based on the Board of Governors' Document (GOV/1999/15), an amount of \$45 907 was transferred from Appropriation 6 (Policy-making, Co-ordination and Support) to Appropriation 3 (Nuclear, Radiation and Waste Safety) in order to cover the cost of Emergency Assistance provided to Peru, Thailand and Japan (Tokaimura).

(signed) ABRAHAM E. ESPINO
Director, Division of Budget and Finance

PART III

SCHEDULES

SCHEDULE S1

REGULAR BUDGET FUND
STATUS OF CONTRIBUTIONS TO THE REGULAR BUDGET
AS AT 31 DECEMBER 2000

Member State	2000				Outstanding at AS 15.9083	Prior years		Total outstanding at AS 15.9083	Advance payments and credits c/
	Assessed	a/ Credits	Payments	Total		Payments and credits in 2000 b/	Outstanding		
Afghanistan	4 365	-	-	-	4 365	180	82 670	87 035	-
Albania	4 524	2 413	-	2 413	2 111	-	-	2 111	-
Algeria	143 703	13 822	129 881	143 703	-	-	-	-	8 228
Argentina	1 471 421	10 920	88 777	99 697	1 371 724	955 711	-	1 371 724	-
Armenia	16 006	-	-	-	16 006	2 880	189 827	205 833	-
Australia	3 070 591	131 998	2 938 593	3 070 591	-	-	-	-	105 234
Austria	1 846 959	77 214	1 769 745	1 846 959	-	-	-	-	62 048
Bangladesh	15 603	969	14 634	15 603	-	-	-	-	553
Belarus	120 788	-	120 788	120 788	-	530 253	1 494 569	1 494 569	-
Belgium	2 160 718	90 044	2 070 674	2 160 718	-	-	-	-	71 382
Benin	2 910	-	-	-	2 910	-	-	2 910	-
Bolivia	10 199	484	-	484	9 715	29 127	-	9 715	-
Bosnia and Herzegovina	7 276	-	-	-	7 276	-	89 217	96 493	-
Brazil	2 112 855	-	-	-	2 112 855	5 064 751	1 809 109	3 921 964	-
Bulgaria	29 663	9 479	20 184	29 663	-	-	-	-	8 778
Burkina Faso	2 910	-	-	-	2 910	1	18 901	21 811	-
Cambodia	1 455	-	-	-	1 455	-	248 003	249 458	-
Cameroon	19 690	484	13 909	14 393	5 297	7 926	-	5 297	-
Canada	5 614 395	293 391	5 321 004	5 614 395	-	-	-	-	5 082 206
Chile	187 791	3 249	2 423	5 672	182 119	67 006	-	182 119	-
China	1 478 260	38 370	1 439 890	1 478 260	-	-	-	-	37 083
Colombia	162 676	17 335	145 341	162 676	-	-	-	-	8 887
Costa Rica	23 282	-	-	-	23 282	-	98 889	122 171	-
Côte d'Ivoire	13 096	-	-	-	13 096	240 303	24 897	37 993	-
Croatia	52 498	4 633	633	5 266	47 232	7 754	-	47 232	-
Cuba	37 834	-	-	-	37 834	93 633	111 424	149 258	-
Cyprus	56 936	1 833	55 103	56 936	-	-	-	-	1 521
Czech Republic	189 314	25 048	164 266	189 314	-	-	-	-	12 999
Democratic Republic of the Congo	10 187	-	-	-	10 187	-	154 395	164 582	-
Denmark	1 430 537	64 220	1 366 317	1 430 537	-	-	-	-	51 331
Dominican Republic	21 828	-	-	-	21 828	-	565 303	587 131	-
Ecuador	29 103	-	-	-	29 103	30 641	58 704	87 807	-
Egypt	105 257	5 171	100 086	105 257	-	-	-	-	4 149
El Salvador	17 462	-	-	-	17 462	-	134 546	152 008	-
Estonia	24 777	24 777	-	24 777	-	-	-	-	2 074

SCHEDULE S1 (continued)

Member State	2000				Prior years			Total outstanding at AS 15.9083	Advance payments and credits c/
	Assessed	Credits a/	Payments	Total	Outstanding at AS 15.9083	Payments and credits in 2000 b/	Outstanding		
Ethiopia	9 027	791	8 236	9 027	-	-	-	-	719
Finland	1 122 400	55 144	1 067 256	1 122 400	-	-	-	-	44 140
France	11 929 703	1 028 512	7 278 776	8 307 288	3 622 415	-	-	3 622 415	-
Gabon	21 828	-	-	-	21 828	-	459 428	481 256	-
Georgia	27 647	-	-	-	27 647	-	754 816	782 463	-
Germany	19 594 449	786 957	18 807 492	19 594 449	-	-	-	-	638 283
Ghana	11 061	-	11 061	11 061	-	9 834	-	-	553
Greece	517 056	25 537	491 519	517 056	-	-	-	-	37 939
Guatemala	26 193	-	-	-	26 193	5 237	24 659	50 852	-
Haiti	2 910	-	-	-	2 910	-	308 030	310 940	-
Holy See	2 156	1 459	697	2 156	-	-	-	-	1 658
Hungary	194 427	194 427	-	194 427	-	-	-	-	174 865
Iceland	67 113	2 706	64 407	67 113	-	-	-	-	2 143
India	477 333	21 683	455 650	477 333	-	-	-	-	16 525
Indonesia	264 834	-	-	-	264 834	67 524	379 093	643 927	-
Iran, Islamic Republic of	278 534	42 852	-	42 852	235 682	317 564	-	235 682	-
Iraq	64 026	-	-	-	64 026	1 680	1 626 096	1 690 122	-
Ireland	446 692	18 847	427 845	446 692	-	-	-	-	15 073
Israel	650 866	21 296	629 570	650 866	-	-	-	-	18 460
Italy	11 068 742	463 535	10 605 207	11 068 742	-	-	-	-	373 726
Jamaica	8 731	-	-	-	8 731	34 510	17 647	26 378	-
Japan	38 898 942	1 041 645	37 857 297	38 898 942	-	-	-	-	1 012 289
Jordan	9 476	1 439	8 037	9 476	-	-	-	-	484
Kazakhstan	94 584	-	-	-	94 584	160 937	1 396 752	1 491 336	-
Kenya	10 187	-	-	-	10 187	-	149 528	159 715	-
Korea, Republic of	1 566 858	43 170	1 523 688	1 566 858	-	-	-	-	39 713
Kuwait	268 934	16 571	252 363	268 934	-	-	-	-	13 621
Latvia	37 763	9 628	28 135	37 763	-	-	-	-	4 494
Lebanon	24 545	-	24 545	24 545	-	24 112	-	-	553
Liberia	2 910	-	-	-	2 910	-	182 338	185 248	-
Libyan Arab Jamahiriya	189 478	11 132	25 816	36 948	152 530	189 651	-	152 530	-
Liechtenstein	12 594	780	11 814	12 594	-	-	-	-	691
Lithuania	34 283	9 371	24 912	34 283	-	-	-	-	4 167
Luxembourg	135 407	5 484	129 923	135 407	-	-	-	-	5 047
Madagascar	4 365	-	-	-	4 365	21 215	21 243	25 608	-
Malaysia	279 177	6 481	272 696	279 177	-	-	-	-	6 651
Mali	2 910	-	-	-	2 910	-	286 325	289 235	-
Malta	23 051	23 051	-	23 051	-	-	-	-	20 738
Marshall Islands	1 455	-	-	-	1 455	-	77 035	78 490	-
Mauritius	14 825	14 825	-	14 825	-	-	-	-	13 335

SCHEDULE S1 (continued)

Member State	2000				Outstanding at AS 15.9083	Prior years		Total outstanding at AS 15.9083	Advance payments and credits c/
	Assessed	Credits a/	Payments	Total		Payments and credits in 2000 b/	Outstanding		
Mexico	1 390 072	80 346	1 309 726	1 390 072	-	-	-	-	-
Monaco	8 275	780	7 495	8 275	-	-	-	-	691
Mongolia	2 910	-	-	-	2 910	8 793	17 255	20 165	-
Morocco	57 403	2 100	55 303	57 403	-	-	-	-	1 590
Myanmar	12 346	878	11 468	12 346	-	-	-	-	553
Namibia	11 191	611	10 580	11 191	-	-	-	-	484
Netherlands	3 323 862	141 685	3 182 177	3 323 862	-	-	-	-	113 117
New Zealand	458 040	458 040	-	458 040	-	-	-	-	411 114
Nicaragua	1 455	-	-	-	1 455	180	52 861	54 316	-
Niger	2 910	-	-	-	2 910	-	58 242	61 152	-
Nigeria	58 157	170	57 987	58 157	-	76 285	-	-	5 500
Norway	1 262 442	49 727	1 212 715	1 262 442	-	-	-	-	40 033
Pakistan	92 362	-	92 362	92 362	-	10 802	-	-	3 181
Panama	19 114	1 635	6 294	7 929	11 185	-	-	11 185	-
Paraguay	20 372	-	-	-	20 372	-	49 886	70 258	-
Peru	136 783	-	-	-	136 783	94 279	108 446	245 229	-
Philippines	114 956	-	-	-	114 956	78 820	84 315	199 271	-
Poland	315 224	31 660	283 564	315 224	-	-	-	-	18 392
Portugal	600 769	-	19 830	19 830	580 939	504 527	-	580 939	-
Qatar	65 353	-	65 353	65 353	-	55 296	-	-	2 904
Republic of Moldova	26 193	-	-	-	26 193	4 320	331 296	357 489	-
Romania	107 229	64 132	43 097	107 229	-	-	-	-	7 813
Russian Federation	2 785 161	304 156	2 481 005	2 785 161	-	6 228 853	-	-	307 105
Saudi Arabia	922 644	-	922 644	922 644	-	-	-	-	39 549
Senegal	8 731	-	-	-	8 731	-	47 048	55 779	-
Sierra Leone	1 455	-	-	-	1 455	-	211 381	212 836	-
Singapore	274 960	-	274 960	274 960	-	256 385	-	-	6 789
Slovakia	62 701	62 701	-	62 701	-	-	-	-	49 712
Slovenia	121 827	-	121 827	121 827	-	131 608	-	-	5 047
South Africa	560 194	58 252	501 942	560 194	-	-	-	-	16 594
Spain	5 167 724	210 783	4 956 941	5 167 724	-	-	-	-	169 426
Sri Lanka	18 844	553	16 089	16 642	2 202	2 737	-	2 202	-
Sudan	10 187	-	-	-	10 187	913	5 158	15 345	-
Sweden	2 210 702	113 811	2 096 891	2 210 702	-	-	-	-	87 327
Switzerland	2 476 101	109 540	2 366 561	2 476 101	-	-	-	-	85 875
Syrian Arab Republic	97 920	2 695	95 225	97 920	-	-	-	-	2 558
Thailand	263 216	6 497	256 719	263 216	-	-	-	-	6 167
The former Yugoslav Republic of Macedonia	5 821	-	-	-	5 821	16 348	20 123	25 944	-
Tunisia	40 263	1 833	38 430	40 263	-	-	-	-	4 521
Turkey	645 016	19 498	625 518	645 016	-	585 072	-	-	19 498

SCHEDULE S1 (continued)

Member State	2000				Outstanding at AS 15.9083	Prior years		Total outstanding at AS 15.9083	Advance payments and credits c/
	Assessed	Credits ^{a/}	Payments	Total		Payments and credits in 2000 b/	Outstanding		
Uganda	5 821	-	-	-	5 821	-	193 546	199 367	-
Ukraine	433 630	-	-	-	433 630	1 743 996	2 611 882	3 045 512	-
United Arab Emirates	336 728	17 101	319 627	336 728	-	-	-	-	13 621
United Kingdom of Great Britain and Northern Ireland	10 068 725	478 323	9 590 402	10 068 725	-	-	-	-	379 314
United Republic of Tanzania	4 365	-	-	-	4 365	180	5 712	10 077	-
United States of America	46 832 530	3 805 334	42 876 328	46 681 662	150 868	-	-	150 868	-
Uruguay	68 441	2 074	51	2 125	66 316	103 073	-	66 316	-
Uzbekistan	52 385	-	-	-	52 385	37 460	267 565	319 950	-
Venezuela	253 193	-	-	-	253 193	210 455	608 734	861 927	-
Viet Nam	10 328	1 791	1 858	3 649	6 679	-	-	6 679	-
Yemen	15 214	484	9 117	9 601	5 613	23 697	-	5 613	-
Yugoslavia d/	49 475	-	-	-	49 475	4 500	2 628 842 e/	2 678 317	-
Zambia	2 910	-	-	-	2 910	14 742	18 664	21 574	-
Zimbabwe	13 096	-	-	-	13 096	31 125	11 388	24 484	-
Sub-total	190 802 067	10 690 367	169 679 276	180 369 643	10 432 424	18 086 876	18 095 788	28 528 212	9 700 815
New Member:									
Angola f/	14 692	-	9 038	9 038	5 654	14 606	-	5 654	-
Former Member:									
Democratic People's Republic of Korea g/	-	-	-	-	-	-	152 161	152 161	-
GRAND TOTAL	190 816 759	10 690 367	169 688 314	180 378 681	10 438 078	18 101 482	18 247 949	28 686 027	9 700 815

a/ These amounts reflect advance payments of 2000 Regular Budget contributions (\$1 119 532), cash surplus credits (\$9 481 375) and Working Capital Fund credits (\$89 460) applied against 2000 Regular Budget contributions.

b/ These amounts reflect payments received during 2000 (\$17 360 280), cash surplus credits (\$343 702) and Working Capital Fund credits (\$397 500).

c/ These amounts reflect advance payments of 2001 Regular Budget contributions (\$5 862 934) and cash surplus credits (\$3 837 881) applied against 2001 Regular Budget contributions.

d/ The inclusion of Yugoslavia does not prejudice future developments concerning the membership of Yugoslavia.

e/ Total outstanding contributions include those owed by the former Socialist Federal Republic of Yugoslavia. This arrangement is provisional pending the settlement of the question of membership.

f/ Angola became a Member of the Agency on 9 November 1999.

g/ The Democratic People's Republic of Korea withdrew from membership on 13 June 1994.

SCHEDULE S2**STATUS OF THE WORKING CAPITAL FUND
AS AT 31 DECEMBER 2000**

	2000	1999
Balance as at 1 January	18 465 246	18 737 560
Receipts/(Refunds)		
From Member States	<u>(330 226)</u>	<u>(272 314)</u>
Balance as at 31 December	<u>18 135 020</u>	<u>18 465 246</u>
Established Level	18 000 000	18 000 000
Add: Net increase due to new Member States assessments	<u>1 800</u>	<u>2 520</u>
Total (Statement II/Schedule S3)	18 001 800	18 002 520
Add: Advance contributions from Member States (Schedule S3)	142 020	487 666
Less: Due from Member States (Schedule S3)	<u>(8 800)</u>	<u>(24 940)</u>
Balance as at 31 December	<u>18 135 020</u>	<u>18 465 246</u>

SCHEDULE S3

**STATUS OF ADVANCES TO THE WORKING CAPITAL FUND
AS AT 31 DECEMBER 2000**

Member State	Assessed	Paid	Outstanding	Credits a/
Afghanistan	540	540	-	-
Albania	540	540	-	-
Algeria	16 740	16 740	-	-
Argentina	181 980	181 980	-	14 040
Armenia	1 980	1 980	-	-
Australia	263 520	263 520	-	-
Austria	167 220	167 220	-	180
Bangladesh	1 800	1 800	-	-
Belarus	14 580	14 580	-	-
Belgium	196 020	196 020	-	180
Benin	360	360	-	-
Bolivia	1 260	1 260	-	-
Bosnia and Herzegovina	900	900	-	-
Brazil	261 360	261 360	-	-
Bulgaria	3 420	3 420	-	-
Burkina Faso	360	360	-	-
Cambodia	180	180	-	-
Cameroon	2 340	2 340	-	-
Canada	489 600	489 600	-	-
Chile	23 220	23 220	-	900
China	172 980	172 980	-	3 780
Colombia	19 440	19 440	-	-
Costa Rica	2 880	1 800	1 080	-
Côte d'Ivoire	1 620	1 620	-	-
Croatia	6 480	6 480	-	-
Cuba	4 680	4 680	-	-
Cyprus	6 120	6 120	-	-
Czech Republic	21 420	21 420	-	-
Democratic Republic of the Congo	1 260	800	460	-
Denmark	122 760	122 760	-	180
Dominican Republic	2 700	1 600	1 100	-
Ecuador	3 600	3 600	-	-
Egypt	11 520	11 520	-	-
El Salvador	2 160	1 000	1 160	-
Estonia	2 700	2 700	-	-
Ethiopia	1 080	1 080	-	-
Finland	96 300	96 300	-	180
France	1 162 800	1 162 800	-	360
Gabon	2 700	1 600	1 100	-
Georgia	3 420	-	3 420	-
Germany	1 743 840	1 743 840	-	7 920
Ghana	1 260	1 260	-	-
Greece	62 460	62 460	-	-
Guatemala	3 240	3 240	-	-
Haiti	360	200	160	-

SCHEDULE S3 (continued)

Member State	Assessed	Paid	Outstanding	Credits a/
Holy See	180	180	-	-
Hungary	21 240	21 240	-	-
Iceland	5 760	5 760	-	-
India	53 100	53 100	-	-
Indonesia	32 760	32 760	-	-
Iran, Islamic Republic of	34 380	34 380	-	-
Iraq	7 920	7 920	-	-
Ireland	39 780	39 780	-	-
Israel	61 380	61 380	-	900
Italy	965 700	965 700	-	540
Jamaica	1 080	1 080	-	-
Japan	3 553 020	3 553 020	-	103 320
Jordan	1 080	1 080	-	-
Kazakhstan	11 700	11 700	-	-
Kenya	1 260	1 260	-	-
Korea, Republic of	176 760	176 760	-	1 980
Kuwait	23 760	23 760	-	-
Latvia	4 320	4 320	-	-
Lebanon	2 880	2 880	-	-
Liberia	360	200	160	-
Libyan Arab Jamahiriya	23 400	23 400	-	-
Liechtenstein	1 080	1 080	-	-
Lithuania	3 960	3 960	-	-
Luxembourg	12 060	12 060	-	-
Madagascar	540	540	-	-
Malaysia	32 040	32 040	-	540
Mali	360	200	160	-
Malta	2 520	2 520	-	-
Marshall Islands	180	180	-	-
Mauritius	1 620	1 620	-	-
Mexico	174 240	174 240	-	2 520
Monaco	720	720	-	-
Mongolia	360	360	-	-
Morocco	7 200	7 200	-	-
Myanmar	1 440	1 440	-	-
Namibia	1 260	1 260	-	-
Netherlands	289 980	289 980	-	-
New Zealand	39 240	39 240	-	-
Nicaragua	180	180	-	-
Niger	360	360	-	-
Nigeria	7 020	7 020	-	-
Norway	108 360	108 360	-	-
Pakistan	10 440	10 440	-	-
Panama	2 340	2 340	-	-
Paraguay	2 520	2 520	-	-
Peru	16 920	16 920	-	720
Philippines	14 220	14 220	-	180
Poland	36 720	36 720	-	-
Portugal	74 160	74 160	-	2 340
Qatar	5 940	5 940	-	-

SCHEDULE S3 (continued)

Member State	Assessed	Paid	Outstanding	Credits a/
Republic of Moldova	3 240	3 240	-	-
Romania	11 880	11 880	-	-
Russian Federation	264 420	264 420	-	-
Saudi Arabia	101 160	101 160	-	-
Senegal	1 080	1 080	-	-
Sierra Leone	180	180	-	-
Singapore	31 320	31 320	-	540
Slovakia	6 840	6 840	-	-
Slovenia	10 800	10 800	-	-
South Africa	64 980	64 980	-	-
Spain	460 260	460 260	-	180
Sri Lanka	2 160	2 160	-	-
Sudan	1 260	1 260	-	-
Sweden	192 780	192 780	-	-
Switzerland	216 000	216 000	-	-
Syrian Arab Republic	11 340	11 340	-	-
Thailand	29 700	29 700	-	540
The former Yugoslav Republic of Macedonia	720	720	-	-
Tunisia	5 040	5 040	-	-
Turkey	78 300	78 300	-	-
Uganda	720	720	-	-
Ukraine	53 640	53 640	-	-
United Arab Emirates	31 680	31 680	-	-
United Kingdom of Great Britain and Northern Ireland	905 040	905 040	-	-
United Republic of Tanzania	540	540	-	-
United States of America	4 500 000	4 500 000	-	-
Uruguay	8 460	8 460	-	-
Uzbekistan	6 480	6 480	-	-
Venezuela	31 320	31 320	-	-
Viet Nam	1 260	1 260	-	-
Yemen	1 800	1 800	-	-
Yugoslavia b/	6 120	6 120	-	-
Zambia	360	360	-	-
Zimbabwe	1 620	1 620	-	-
Sub-total	18 000 000	17 991 200	8 800	142 020
<u>New Member:</u>				
Angola c/	1 800	1 800	-	-
Sub-total	1 800	1 800	-	-
TOTAL	18 001 800	17 993 000	8 800	142 020

a/ These amounts reflect cash surplus credits against the advances to the 2001 Working Capital Fund.

b/ The inclusion of Yugoslavia does not prejudice future developments concerning the membership of Yugoslavia.

c/ Angola became a Member of the Agency on 9 November 1999.

SCHEDULE S4**REGULAR BUDGET FUND****STATUS OF CASH SURPLUSES
AS AT 31 DECEMBER 2000**

	2000	1999
<u>Current year</u>		
Receipts	181 469 603	203 614 780
Disbursements (Statement IV)	<u>(176 483 567)</u>	<u>(198 178 425)</u>
Excess (shortfall) of receipts over disbursements	4 986 036	5 436 355
Unliquidated obligations (Statement IV)	<u>(19 941 294)</u>	<u>(23 381 220)</u>
Provisional deficit	(14 955 258)	(17 944 865)
Contributions receivable (Schedule S1)	10 438 078	14 946 127
Miscellaneous income receivable	<u>419 188</u>	<u>716 569</u>
Excess (shortfall) of income over expenditure - (Statement I)	(4 097 992)	(2 282 169)
<u>Disposition of prior year's provisional surplus (deficit)</u>		
Prior year provisional deficit	(17 944 865)	(17 175 111)
Receipt of:		
Contributions all prior years (Schedule S1)	18 101 482	20 310 454
Miscellaneous income	716 569	1 067 872
Savings on liquidation of prior years' obligations	<u>2 456 881</u>	<u>2 711 000</u>
Prior year cash surplus (Schedule S5)	3 330 067	6 914 215
Other surpluses: (Schedule S5)		
Cash surpluses withheld pending receipt of contributions	<u>693 813</u>	<u>774 974</u>
Total surplus (Statement II)	(74 112)	5 407 020

SCHEDULE S5

REGULAR BUDGET FUND

I. SHARES OF MEMBER STATES IN THE 1999 CASH SURPLUS

Member State	1999 Scale of assessment %	Allocation amount \$
Afghanistan	0.003	100
Albania	0.002	67
Algeria	0.089	2 964
Angola a/	0.008	266
Argentina	0.586	19 514
Armenia	0.021	699
Australia	1.499	49 918
Austria	0.953	31 736
Bangladesh	0.008	266
Belarus	0.130	4 329
Belgium	1.118	37 230
Benin a/	0.002	67
Bolivia	0.006	200
Bosnia and Herzegovina	0.004	133
Brazil	1.153	38 396
Bulgaria	0.034	1 132
Burkina Faso a/	0.002	67
Cambodia	0.001	33
Cameroon	0.011	366
Canada	2.879	95 839
Chile	0.087	2 897
China	0.707	23 544
Colombia	0.083	2 764
Costa Rica	0.013	433
Côte d'Ivoire	0.009	300
Croatia	0.043	1 432
Cuba	0.030	999
Cyprus	0.027	899
Czech Republic	0.130	4 329
Democratic Republic of the Congo	0.006	200
Denmark	0.700	23 310
Dominican Republic	0.012	400
Ecuador	0.017	566
Egypt	0.053	1 765
El Salvador	0.009	300
Estonia	0.018	599
Ethiopia	0.005	166
Finland	0.548	18 249
France	6.619	220 384
Gabon	0.014	466
Georgia	0.046	1 532
Germany	9.816	326 846
Ghana	0.006	200
Greece	0.281	9 357
Guatemala	0.015	500
Haiti	0.002	67
Holy See	0.001	33
Hungary	0.094	3 130
Iceland	0.033	1 099
India	0.237	7 892

SCHEDULE S5 (continued)

Member State	1999 Scale of assessment %	Allocation amount \$
Indonesia	0.132	4 396
Iran, Islamic Republic of	0.233	7 759
Iraq	0.066	2 198
Ireland	0.227	7 559
Israel	0.335	11 156
Italy	5.498	183 054
Jamaica	0.005	166
Japan	18.328	610 268
Jordan	0.006	200
Kazakhstan	0.096	3 197
Kenya	0.005	166
Korea, Republic of	0.725	24 143
Kuwait	0.157	5 228
Latvia	0.036	1 199
Lebanon	0.012	400
Liberia	0.002	67
Libyan Arab Jamahiriya	0.127	4 229
Liechtenstein	0.005	166
Lithuania	0.034	1 132
Luxembourg	0.067	2 231
Madagascar	0.002	67
Malaysia	0.128	4 262
Mali	0.002	67
Malta	0.011	366
Marshall Islands	0.001	33
Mauritius	0.007	233
Mexico	0.718	23 910
Monaco	0.003	100
Mongolia	0.002	67
Morocco	0.032	1 066
Myanmar	0.007	233
Namibia	0.005	166
Netherlands	1.650	54 946
New Zealand	0.225	7 493
Nicaragua	0.002	67
Niger	0.002	67
Nigeria	0.053	1 765
Norway	0.617	20 547
Pakistan	0.046	1 532
Panama	0.012	400
Paraguay	0.011	366
Peru	0.065	2 165
Philippines	0.059	1 965
Poland	0.199	6 627
Portugal	0.280	9 324
Qatar	0.034	1 132
Republic of Moldova	0.034	1 132
Romania	0.079	2 631
Russian Federation	2.929	97 504
Saudi Arabia	0.472	15 718
Senegal	0.005	166
Sierra Leone	0.001	33
Singapore	0.130	4 329
Slovakia	0.041	1 365
Slovenia	0.061	2 031

SCHEDULE S5 (continued)

Member State	1999 Scale of assessment %	Allocation amount \$
South Africa	0.279	9 291
Spain	2.621	87 248
Sri Lanka	0.010	333
Sudan	0.007	233
Sweden	1.121	37 330
Switzerland	1.238	41 226
Syrian Arab Republic	0.047	1 565
Thailand	0.120	3 996
The former Yugoslav Republic of Macedonia	0.004	133
Tunisia	0.022	733
Turkey	0.335	11 156
Uganda	0.003	100
Ukraine	0.538	17 916
United Arab Emirates	0.180	5 994
United Kingdom of Great Britain and Northern Ireland	5.174	172 264
United Republic of Tanzania	0.003	100
United States of America	25.772	858 125
Uruguay	0.037	1 232
Uzbekistan	0.059	1 965
Venezuela	0.180	5 994
Viet Nam	0.008	266
Yemen	0.008	266
Yugoslavia b/	0.046	1 532
Zambia	0.002	67
Zimbabwe	0.007	233
TOTAL (Schedule S4)	100.012 c/	3 330 067

a/ New Member State which joined the Agency after the approval of the scale of assessment.

b/ The inclusion of Yugoslavia does not prejudice future developments concerning the membership of Yugoslavia.

c/ The total does not add up to 100% as it contains new Member States that were assessed in addition to the prevailing scale. However, in calculating the allocation amounts to be refunded, this discrepancy was taken into account.

**II. STATUS OF OTHER CASH SURPLUSES WITHHELD PENDING
RECEIPT OF CONTRIBUTIONS AS AT 31 DECEMBER 2000**

Budget years	31 December 1999	Surrendered	31 December 2000
1959-1968	2 070	-	2 070
1979-1988	65 966	820	65 146
1989	14 739	1 596	13 143
1990	44 403	1 243	43 160
1992	33 939	984	32 955
1993	24 866	974	23 892
1994	86 449	3 276	83 173
1995	14 236	6 757	7 479
1996	180 300	4 002	176 298
1997	308 006	220 466	87 540
1998	6 914 215	6 755 258	158 957
TOTAL (Schedule S4)	7 689 189	6 995 376	693 813

SCHEDULE S6

REGULAR BUDGET FUND
REGULAR BUDGET 2000
SUMMARY BY ITEM OF EXPENDITURE

Item of expenditure	2000 Adjusted budget	Expenditures			Unused (over-expended) balances
		Disbursements	Unliquidated obligations	Total expenditure	
Salaries - established posts - P	45 185 000	43 851 019	-	43 851 019	1 333 981
Temporary assistance - P/MT	3 160 700	2 443 968	-	2 443 968	716 732
Temporary assistance - P/ST	362 800	517 953	-	517 953	(155 153)
Salaries - established posts - GS	25 486 400	24 180 793	-	24 180 793	1 305 607
Temporary assistance - GS/MT	1 585 300	1 707 176	-	1 707 176	(121 876)
Temporary assistance - GS/ST	276 500	922 225	-	922 225	(645 725)
Common staff costs	32 087 500	33 702 936	-	33 702 936	(1 615 436)
Overtime	230 100	250 284	-	250 284	(20 184)
Sub-total: Staff costs	108 374 300	107 576 354	-	107 576 354	797 946
Travel - staff	8 404 300	4 676 327	3 749 589	8 425 916	(21 616)
Travel - non-staff	6 384 300	5 287 194	557 493	5 844 687	539 613
Sub-total: Travel costs a/	14 788 600	9 963 521	4 307 082	14 270 603	517 997
Interpretation Services	708 500	432 683	-	432 683	275 817
Representation and hospitality	190 800	187 510	4 860	192 370	(1 570)
Training	817 100	488 377	52 850	541 227	275 873
Equipment: leased or rented	221 100	260 644	14 378	275 022	(53 922)
Equipment: purchased/construction work	6 335 000	2 116 666	3 854 118	5 970 784	364 216
Supplies and materials	3 995 200	2 585 306	1 265 428	3 850 734	144 466
General operating expenses	13 347 400	10 408 848	2 905 754	13 314 602	32 798
Contracts	3 542 600	2 144 880	1 682 366	3 827 246	(284 646)
Research and technical contracts	5 255 000	2 107 573	2 726 113	4 833 686	421 314
Miscellaneous	3 404 300	2 445 191	124 404	2 569 595	834 705
Sub-total: Other direct costs	37 817 000	23 177 678	12 630 271	35 807 949	2 009 051
Direct Implementation Costs	8 469 000	8 362 435	356 112	8 718 547	(249 547)
Site Operating Costs	3 729 000	3 195 196	553 394	3 748 590	(19 590)
Sub-total: Laboratory Activities	12 198 000	11 557 631	909 506	12 467 137	(269 137)
Translation and Records Services	5 666 700	5 539 818	-	5 539 818	126 882
Printing Services	2 693 300	2 774 980	-	2 774 980	(81 680)
Publishing Services	2 452 000	2 347 681	-	2 347 681	104 319
Data Processing Application Services	940 200	866 112	-	866 112	74 088
Data Processing Central Services (fixed costs)	3 781 000	4 667 033	-	4 667 033	(886 033)
Library Services	2 127 000	1 705 345	-	1 705 345	421 655
Contract Administration Services	508 900	512 702	-	512 702	(3 802)
Other Services	3 888 000	3 797 872	-	3 797 872	90 128
Sub-total: Shared costs	22 057 100	22 211 543	-	22 211 543	(154 443)
TOTAL Agency Programmes	195 235 000	174 486 727	17 846 859	192 333 586	2 901 414
Reimbursable Work for Others	4 028 000	1 996 840	2 094 435	4 091 275	(63 275)
TOTAL Regular Budget (Statement I)	199 263 000	176 483 567	19 941 294	196 424 861	2 838 139

a/ Based on the Board of Governors' Document (GOV/1999/15), an amount of \$45 907 was transferred from Appropriation 6 (Policy-making, Co-ordination and Support) to Appropriation 3 (Nuclear, Radiation and Waste Safety) in order to cover the cost of Emergency Assistance provided to Peru, Thailand and Japan (Tokaimura).

SCHEDULE S7

SUMMARY OF EXPENDITURE BY MAJOR CATEGORY AND FUND GROUP

Category	2000						1999	
	Regular Budget Fund and Working Capital Fund Fund Group I	General Fund				Trust Funds and Reserve Funds Fund Group VI	TOTAL	TOTAL
		Technical Co-operation Fund Fund Group II	Extrabudgetary Programme Fund Fund Group III	Technical Co-operation Extrabudgetary Fund				
				Member States and International Organizations Fund Group IV	United Nations Development Programme Fund Group V			
Salaries	85 627 653	-	-	-	-	-	85 627 653	97 746 589
Common staff costs	42 734 108	-	2 751 675	-	-	-	45 485 783	47 857 292
Temporary assistance	6 665 910	-	5 523 112	-	-	-	12 189 022	14 400 246
Total staff costs	135 027 671	-	8 274 787	-	-	-	143 302 458	160 004 127
Equipment	9 957 399	20 015 490	4 863 596	2 078 638	639	278 729	37 194 491	65 468 605
Travel	14 493 809	15 176 763	3 625 585	447 831	247 454	-	33 991 442	43 311 320
Contracts ^{a/}	10 357 274	8 980 637	2 740 841	988 281	111 076	-	23 178 109	28 047 193
General operating expenses	16 603 075	657 543	65 751	69 789	645	332	17 397 135	18 087 783
Fellows, lecturers, training	679 826	11 581 988	176 027	178 462	41 887	-	12 658 190	12 277 123
Supplies and materials	6 053 628	4 753 454	559 279	812 018	42 143	147 858	12 368 380	14 568 364
Miscellaneous	3 252 179	1 272 640	665 849	25 414	(7 245)	1 376 190	6 585 027	11 939 889
Total	61 397 190	62 438 515	12 696 928	4 600 433	436 599	1 803 109	143 372 774	353 704 404
Less: Prior periods' unliquidated obligations ^{b/}	-	-	-	-	-	-	-	43 135 155
TOTAL EXPENDITURE (Statement I)	196 424 861	62 438 515	20 971 715	4 600 433	436 599	1 803 109	286 675 232	310 569 249

a/ Amount of \$8 079 159 under category Experts for year 1999 is reclassified as Contracts for comparative purposes as the category Experts has been deleted.

b/ The new accounting system enables prior periods' unliquidated obligations to be segregated and accounted for separately.

SCHEDULE S8 (continued)

Member State	2000					Prior years			Total outstanding	Advance payments
	Base rate %	Share of \$ 73 million target for 2000 using base rate a/	Pledged	Paid	Outstanding	Unpaid balance as at 1 January	Paid in 2000	Outstanding		
Mexico	0.968	706 640	706 640	706 640	-	-	-	-	-	-
Monaco	0.004	2 920	-	-	-	-	-	-	-	-
Mongolia	0.002	1 460	-	-	-	5 250	-	5 250	5 250	-
Morocco	0.040	29 200	29 200	29 037	163	-	-	-	163	-
Myanmar	0.008	5 840	5 840	5 840	-	-	-	-	-	-
Namibia	0.007	5 110	5 110	5 110	-	-	-	-	-	-
Netherlands	1.611	1 176 030	1 176 030	1 176 030	-	-	-	-	-	-
New Zealand	0.218	159 140	-	-	-	-	-	-	-	-
Nicaragua	0.001	730	-	-	-	-	-	-	-	-
Niger	0.002	1 460	-	-	-	11 510	-	11 510	11 510	-
Nigeria	0.039	28 470	28 470	28 470	-	50 000	50 000	-	-	-
Norway	0.602	439 460	439 460	439 460	-	-	-	-	-	-
Pakistan	0.058	42 340	42 340	42 340	-	-	-	-	-	533
Panama	0.013	9 490	-	-	-	2 600	2 600	-	-	-
Paraguay	0.014	10 220	-	-	-	6 800	-	6 800	6 800	-
Peru	0.094	68 620	-	-	-	-	-	-	-	-
Philippines	0.079	57 670	-	-	-	14 739	-	14 739	14 739	-
Poland	0.204	148 920	148 920	148 920	-	-	-	-	-	-
Portugal	0.412	300 760	-	-	-	-	-	-	-	-
Qatar	0.033	24 090	-	-	-	-	-	-	-	-
Republic of Moldova	0.018	13 140	-	-	-	-	-	-	-	-
Romania	0.066	48 180	48 180	48 180	-	-	-	-	-	-
Russian Federation	1.469	1 072 370	1 072 370	1 072 370	-	999 752 b/c/	999 752	-	-	-
Saudi Arabia	0.562	410 260	30 000	30 000	-	-	-	-	-	-
Senegal	0.006	4 380	-	-	-	-	-	-	-	-
Sierra Leone	0.001	730	-	-	-	-	-	-	-	-
Singapore	0.174	127 020	127 020	127 020	-	-	-	-	-	-
Slovakia	0.038	27 740	27 740	27 740	-	-	-	-	-	-
Slovenia	0.060	43 800	43 800	7 000	36 800	-	-	-	36 800	-
South Africa	0.361	263 530	263 530	153 870	109 660	109 650	109 650	-	109 660	-
Spain	2.557	1 866 610	335 811	335 811	-	-	-	-	-	-
Sri Lanka	0.012	8 760	-	-	-	-	-	-	-	-
Sudan	0.007	5 110	5 110	-	5 110	-	-	-	5 110	-
Sweden	1.071	781 830	781 830	781 830	-	-	-	-	-	-
Switzerland	1.200	876 000	876 000	876 000	-	-	-	-	-	-
Syrian Arab Republic	0.063	45 990	25 000	25 000	-	-	-	-	-	-
Thailand	0.165	120 450	120 450	120 450	-	-	-	-	-	-
The former Yugoslav Republic of Macedonia	0.004	2 920	3 632	3 632	-	-	-	-	-	-
Tunisia	0.028	20 440	20 440	20 440	-	-	-	-	-	-
Turkey	0.435	317 550	317 550	317 550	-	-	-	-	-	-

SCHEDULE S8 (continued)

Member State	2000					Prior years			Total outstanding	Advance payments
	Base rate %	Share of \$ 73 million target for 2000 using base rate a/	Pledged	Paid	Outstanding	Unpaid balance as at 1 January	Paid in 2000	Outstanding		
Uganda	0.004	2 920	-	-	-	828	-	828	828	-
Ukraine	0.298	217 540	-	-	-	-	-	-	-	-
United Arab Emirates	0.176	128 480	-	-	-	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	5.028	3 670 440	3 670 440	3 670 440	-	-	-	-	-	-
United Republic of Tanzania	0.003	2 190	-	-	-	11 630	2 237	9 393	9 393	-
United States of America	25.000	18 250 000	18 092 000	18 092 000	-	89 095 c/	89 095	-	-	-
Uruguay	0.047	34 310	20 000	-	20 000	20 000	20 000	-	20 000	-
Uzbekistan	0.036	26 280	-	-	-	-	-	-	-	-
Venezuela	0.174	127 020	-	-	-	-	-	-	-	-
Viet Nam	0.007	5 110	5 110	5 110	-	-	-	-	-	-
Yemen	0.010	7 300	7 300	7 300	-	-	-	-	-	-
Yugoslavia d/	0.034	24 820	-	-	-	834 026	-	834 026 e/	834 026	-
Zambia	0.002	1 460	1 460	-	1 460	13 890	-	13 890	15 350	-
Zimbabwe	0.009	6 570	6 570	545	6 025	19 970	19 970	-	6 025	-
Sub-total	100.000	73 000 000	57 971 951	52 366 914	5 605 037	3 734 240	2 475 236	1 259 004	6 864 041	98 853
<u>New Members:</u>										
Angola f/	0.010	7 300	-	-	-	-	-	-	-	-
Sub-total	0.010	7 300	-	-	-	-	-	-	-	-
<u>Former Member:</u>										
Democratic People's Republic of Korea g/	-	-	-	-	-	29 635	-	29 635	29 635	-
GRAND TOTAL	100.010	73 007 300	57 971 951	52 366 914	5 605 037	3 763 875	2 475 236	1 288 639	6 893 676	98 853

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

b/ Revalued pledge of contribution: Cameroon pledge relating to 1988 - (\$307); Russian Federation pledge relating to 1996 - (\$14 178); Egypt pledge relating to 1999 - (\$13)

c/ Pledged and paid contribution in 2000: (a) relating to 1999: Chile - \$82 000; USA - \$89 095; (b) relating to 1997: Russian Federation - \$730 162.

d/ The inclusion of Yugoslavia does not prejudice future developments concerning the membership of Yugoslavia.

e/ Total outstanding contributions include those owed by the former Socialist Federal Republic of Yugoslavia. This arrangement is provisional pending the settlement of the question of membership.

f/ Angola became a Member of the Agency on 9 November 1999.

g/ The Democratic People's Republic of Korea withdrew from the Agency on 13 June 1994.

SCHEDULE S9

TECHNICAL CO-OPERATION PROGRAMME

**STATUS OF ASSESSED PROGRAMME COSTS
AS AT 31 DECEMBER 2000**

Recipients	1999			1975-1998			Total paid in 2000	Total outstanding	Advance payments
	Assessed	Paid in 2000	Outstanding	Unpaid balance as at 1 January	Paid in 2000	Outstanding			
Albania	21 012	21 012	-	108 821	108 821	-	129 833	-	-
Algeria	46 890	46 890	-	76 335	76 335	-	123 225	-	-
Argentina	46 269	46 269	-	10 091	10 091	-	56 360	-	-
Armenia	44 270	-	44 270	95 255	-	95 255	-	139 525	-
Belarus	45 407	45 407	-	-	-	-	45 407	-	-
Bolivia	23 342	-	23 342	396 067	50 602	345 465	50 602	368 807	-
Bosnia and Herzegovina	25 048	-	25 048	23 241	-	23 241	-	48 289	-
Brazil	59 758	59 758	-	46 432	46 432	-	106 190	-	-
Bulgaria	74 367	74 367	-	32 752	32 752	-	107 119	-	108
Cameroon	12 226	-	12 226	186 481	9 852	176 629	9 852	188 855	-
Chile	35 349	35 349	-	61 258	61 258	-	96 607	-	-
China	84 598	84 598	-	-	-	-	84 598	-	-
Colombia	38 476	38 476	-	-	-	-	38 476	-	-
Costa Rica	24 894	-	24 894	277 606	46 001	231 605	46 001	256 499	-
Côte d'Ivoire	13 507	-	13 507	173 018	-	173 018	-	186 525	-
Croatia	9 053	9 053	-	20 708	20 708	-	29 761	-	-
Cuba	42 661	42 661	-	-	-	-	42 661	-	-
Cyprus	2 172	2 172	-	-	-	-	2 172	-	-
Czech Republic	101 561	101 561	-	-	-	-	101 561	-	-
Dominican Republic	10 106	-	10 106	210 505	-	210 505	-	220 611	-
Ecuador	10 344	-	10 344	374 848	47 369	327 479	47 369	337 823	-
Egypt	81 922	80 385	1 537	-	-	-	80 385	1 537	-
El Salvador	10 484	10 484	-	-	-	-	10 484	-	-
Estonia	199	199	-	-	-	-	199	-	-
Gabon	4 337	-	4 337	13 655	-	13 655	-	17 992	-
Georgia	14 678	-	14 678	32 478	-	32 478	-	47 156	-
Ghana	31 833	-	31 833	734 360	10 000	724 360	10 000	756 193	-
Greece	23 468	23 468	-	-	-	-	23 468	-	-
Guatemala	4 950	-	4 950	363 751	23 629	340 122	23 629	345 072	-
Hungary	14 121	14 121	-	-	-	-	14 121	-	-
Indonesia	51 697	51 697	-	-	-	-	51 697	-	-
Iran, Islamic Republic of	66 424	-	66 424	79 057	79 057	-	79 057	66 424	-
Iraq	20 819	-	20 819	128 022	-	128 022	-	148 841	-
Israel	38 430	-	38 430	-	-	-	-	38 430	-
Jamaica	24 228	-	24 228	109 303	109 303	-	109 303	24 228	-

SCHEDULE S9 (continued)

Recipients	1999			1975-1998			Total paid in 2000	Total outstanding	Advance payments
	Assessed	Paid in 2000	Outstanding	Unpaid balance as at 1 January	Paid in 2000	Outstanding			
Jordan	60 002	839	59 163	17 096	17 096	-	17 935	59 163	-
Kazakhstan	40 867	-	40 867	113 935	32 008	81 927	32 008	122 794	-
Kenya	8 729	-	8 729	394 142	-	394 142	-	402 871	-
Korea, Republic of	32 768	32 768	-	-	-	-	32 768	-	-
Kuwait	-	-	-	1 012	1 012	-	1 012	-	-
Kyrgyzstan	-	-	-	9 021	-	9 021	-	9 021	-
Latvia	15 101	15 101	-	-	-	-	15 101	-	-
Lebanon	41 090	-	41 090	24 456	-	24 456	-	65 546	-
Libyan Arab Jamahiriya	12 317	-	12 317	116 341	-	116 341	-	128 658	-
Lithuania	17 731	2 795	14 936	25 617	25 617	-	28 412	14 936	-
Malaysia	31 360	31 360	-	-	-	-	31 360	-	-
Malta	5 807	5 807	-	-	-	-	5 807	-	-
Mauritius	7 954	7 954	-	-	-	-	7 954	-	-
Mexico	51 287	-	51 287	185 146	177 616	7 530	177 616	58 817	-
Mongolia	43 907	-	43 907	388 581	-	388 581	-	432 488	-
Morocco	56 531	56 531	-	-	-	-	56 531	-	15 671
Namibia	18 965	18 965	-	-	-	-	18 965	-	-
Nigeria	34 029	34 029	-	75 279	75 279	-	109 308	-	-
Pakistan	70 928	70 928	-	-	-	-	70 928	-	306
Panama	5 970	1 167	4 803	106 648	106 648	-	107 815	4 803	-
Paraguay	20 690	-	20 690	45 333	-	45 333	-	66 023	-
Peru	43 624	-	43 624	663 747	-	663 747	-	707 371	-
Philippines	51 243	-	51 243	58 135	40 603	17 532	40 603	68 775	-
Poland	36 244	-	36 244	27 953	23 223	4 730	23 223	40 974	-
Portugal	6 085	-	6 085	15 506	-	15 506	-	21 591	-
Republic of Moldova	8 078	-	8 078	19 587	-	19 587	-	27 665	-
Romania	29 959	-	29 959	89 725	79 070	10 655	79 070	40 614	-
Russian Federation	1 782	1 782	-	431	431	-	2 213	-	-
Saudi Arabia	12 527	-	12 527	-	-	-	-	12 527	-
Slovakia	17 170	17 170	-	-	-	-	17 170	-	-
Slovenia	11 378	11 378	-	9 782	9 782	-	21 160	-	-
South Africa	39 157	-	39 157	36 073	36 073	-	36 073	39 157	-
Sri Lanka	41 420	-	41 420	467 874	-	467 874	-	509 294	-
Syrian Arab Republic	42 964	42 964	-	43 324	43 324	-	86 288	-	-
Thailand	29 256	27 826	1 430	-	-	-	27 826	1 430	-
The former Yugoslav Republic of Macedonia	19 868	-	19 868	32 930	-	32 930	-	52 798	-
Tunisia	36 406	-	36 406	349 425	2 993	346 432	2 993	382 838	-
Turkey	53 270	53 270	-	-	-	-	53 270	-	-
Ukraine	55 024	55 024	-	-	-	-	55 024	-	-
United Arab Emirates	32	-	32	345	-	345	-	377	-

SCHEDULE S9 (continued)

Recipients	1999			1975-1998			Total paid in 2000	Total outstanding	Advance payments
	Assessed	Paid in 2000	Outstanding	Unpaid balance as at 1 January	Paid in 2000	Outstanding			
Uruguay	10 282	-	10 282	-	-	-	-	10 282	-
Uzbekistan	17 091	-	17 091	35 837	-	35 837	-	52 928	-
Venezuela	24 065	-	24 065	13 849	13 339	510	13 339	24 575	-
Yugoslavia a/	-	-	-	1 302	-	1 302	-	1 302	-
Zimbabwe	12 283	-	12 283	113 689	33 493	80 196	33 493	92 479	-
Arrears from Bosnia and Herzegovina, Croatia, Slovenia, The former Yugoslav Republic of Macedonia and Yugoslavia	-	-	-	381 410	-	381 410	-	381 410	-
<u>Former Member:</u>							-		
Democratic People's Republic of Korea b/	-	-	-	39 712	-	39 712	-	39 712	-
TOTAL	2 334 141	1 275 585	1 058 556	7 457 287	1 449 817	6 007 470	2 725 402	7 066 026	16 085

a/ The inclusion of Yugoslavia does not prejudice future developments concerning the membership of Yugoslavia.

b/ The Democratic People's Republic of Korea withdrew from the Agency on 13 June 1994.

SCHEDULE S10

**CURRENT ACCOUNTS AT BANKS
AS AT 31 DECEMBER 2000**

Local currency	Amount in local currency	UN operational exchange rate	US dollar equivalent
<u>Agency Funds</u>			
Albanian leks	1 226 132	149.090	8 224
Australian dollars	(24 656) b/	1.907	(12 929)
Austrian schillings	(3 452 917) b/	15.908	(217 051)
Belgian francs	(4 233 553) a/	46.637	(90 777)
Brazilian reais	4 517	1.930	2 340
Bulgarian leva	370 729	2.310	160 489
Canadian dollars	(165 617) b/	1.540	(107 544)
Chinese yuan renminbi	17 654 298	8.266	2 135 773
Cuban pesos	1 033 471	1.000	1 033 471
Czech koruny	(76 958) b/	40.150	(1 917)
Democratic People's Republic of Korea won	1 714 579	2.150	797 479
Egyptian pounds	234 467	3.750	62 525
European currency unit	(154 076) b/	1.156	(133 272)
Finnish markka	100 866	6.874	14 674
French francs	(2 004 725) b/	7.584	(264 353)
German marks	307 523	2.261	136 003
Hungarian forints	28 457 399	307.000	92 695
Indian rupees	15 709 305	46.520	337 689
Iranian rials	2 446 008 857	8 160.000	299 756
Italian lire	(48 938 558) b/	2 238.520	(21 862)
Japan yen	21 129 481	110.000	192 086
Netherlands guilders	451 696	2.548	177 295
Pakistan rupees	3 085 323	56.314	54 788
Philippine pesos	423 363	48.900	8 658
Polish zlotys	(24 807) b/	4.450	(5 575)
Romanian lei	5 820 438 068	25 228.000	230 713
Russian Federation roubles	58 180 838	27.860	2 088 329
Slovak koruny	11 889 579	50.199	236 849
Slovenian tolar	3 129 856	248.000	12 620
Spanish pesetas	(8 750 454) a/	192.359	(45 490)
Sri Lanka rupees	8 914 169	80.710	110 447
Swedish kronar	(81 219) b/	10.060	(8 073)
Swiss francs	(51 043) b/	1.760	(29 002)
Thai baht	1 272 060	43.695	29 112
United Kingdom pounds	(31 178) b/	0.700	(44 540)
United States dollars	9 640 949	1.000	9 640 949
TOTAL CURRENT ACCOUNTS AT BANKS			16 880 579

a/ Bank account is maintained in Euro, but many disbursements are denominated in local currency resulting in apparent overdraft. Accounts are adjusted each month after statements are received.

b/ The negative book balances represent items in transit. The actual balances at the bank were positive at 31 December 2000, therefore no interest expense was incurred.

NOTE: (1) If calculated at UN operational exchange rates (UNROEs) in effect on 1 January 2001, the total US dollar value amounts to \$16 879 027, which represents a decrease of \$1 552 in relation to the value at 31 December 2000 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. The free use by the Agency of some currencies is legally or otherwise restricted. At year-end, the US dollar equivalent of these currencies is \$4 776 352 (1999: \$4 212 819) based on the respective UNROEs.

SCHEDULE S11

**DEPOSIT ACCOUNTS AT BANKS
AS AT 31 DECEMBER 2000**

Deposit	Interest rate p.a.	Maturity date		Amount in local currency	UN operational exchange rate	US dollar equivalent
<u>Agency Funds</u>						
Bak Austria, Vienna	3.64000 %	01-01-02	AS	5 000 000	15.9083	314 301
Raiffeisen Landesbank, Vienna	4.98000 %	01-01-02	AS	20 000 000	15.9083	1 257 205
SE Banken, London	6.50000 %	01-01-02	US\$	3 000 000	1.0000	3 000 000
Banque Paribas, Paris	6.69000 %	01-01-03	US\$	3 000 000	1.0000	3 000 000
Raiffeisen Landesbank, Vienna	4.95000 %	01-01-03	AS	20 000 000	15.9083	1 257 205
Banque Paribas, Paris	6.67000 %	01-01-05	US\$	2 000 000	1.0000	2 000 000
Raiffeisen Landesbank, Vienna	5.00000 %	01-01-09	AS	30 000 000	15.9083	1 885 811
San Paolo Bank, Vienna	4.99000 %	01-01-23	AS	15 000 000	15.9083	942 904
Raiffeisen Landesbank, Vienna	5.07000 %	01-01-26	AS	10 000 000	15.9083	628 603
Raiffeisen Landesbank, Vienna	5.07000 %	01-01-29	AS	35 000 000	15.9083	2 200 110
Creditanstalt Bankverein, Vienna	5.06000 %	01-01-30	AS	50 000 000	15.9083	3 143 015
Raiffeisen Landesbank, Vienna	5.07000 %	01-02-02	AS	15 000 000	15.9083	942 904
Raiffeisen Landesbank, Vienna	5.07000 %	01-02-09	AS	15 000 000	15.9083	942 904
Raiffeisen Landesbank, Vienna	5.08000 %	01-02-16	AS	15 000 000	15.9083	942 904
Raiffeisen Landesbank, Vienna	5.08000 %	01-02-23	AS	15 000 000	15.9083	942 904
Creditanstalt Bankverein, Vienna	5.07000 %	01-02-26	AS	35 000 000	15.9083	2 200 109
Creditanstalt Bankverein, Vienna	5.08000 %	01-02-27	AS	50 000 000	15.9083	3 143 015
San Paolo Bank, Vienna	5.08000 %	01-03-02	AS	20 000 000	15.9083	1 257 205
Schoeller Bank, Vienna	4.89000 %	01-03-12	AS	15 000 000	15.9083	942 904
SE Banken, London	6.46000 %	01-03-15	US\$	3 000 000	1.0000	3 000 000
Schoeller Bank, Vienna	4.89000 %	01-03-19	AS	20 000 000	15.9083	1 257 205
Schoeller Bank, Vienna	4.89000 %	01-03-26	AS	20 000 000	15.9083	1 257 205
Schoeller Bank, Vienna	5.01000 %	01-03-28	AS	25 000 000	15.9083	1 571 507
Raiffeisen Landesbank, Vienna	5.11000 %	01-03-29	AS	45 000 000	15.9083	2 828 712
Schoeller Bank, Vienna	5.01000 %	01-03-30	AS	50 000 000	15.9083	3 143 015
Oesterreichische Volksbanken, Vienna	5.08000 %	01-04-06	AS	25 000 000	15.9083	1 571 507
San Paolo Bank, Vienna	5.05000 %	01-04-17	AS	15 000 000	15.9083	942 904
Schoeller Bank, Vienna	4.86000 %	01-04-24	AS	15 000 000	15.9083	942 904
Creditanstalt Bankverein, Vienna	5.02000 %	01-04-26	AS	45 000 000	15.9083	2 828 712
Creditanstalt Bankverein, Vienna	5.02000 %	01-04-27	AS	50 000 000	15.9083	3 143 015
Creditanstalt Bankverein, Vienna	4.86000 %	01-05-02	AS	15 000 000	15.9083	942 904
Raiffeisen Landesbank, Vienna	5.13000 %	01-05-10	AS	20 000 000	15.9083	1 257 205
Creditanstalt Bankverein, Vienna	4.86000 %	01-05-23	AS	15 000 000	15.9083	942 904
San Paolo Bank, Vienna	5.06000 %	01-05-29	AS	45 000 000	15.9083	2 828 712
San Paolo Bank, Vienna	5.06000 %	01-05-30	AS	50 000 000	15.9083	3 143 015
Banco do Brasil, Vienna	6.95000 %	01-05-30	US\$	1 000 000	1.0000	1 000 000
Sakura Bank, London	6.63000 %	01-06-01	US\$	3 000 000	1.0000	3 000 000
Schoeller Bank, Vienna	4.96000 %	01-06-01	AS	20 000 000	15.9083	1 257 205
Creditanstalt Bankverein, Vienna	4.93000 %	01-06-27	AS	40 000 000	15.9083	2 514 411
Creditanstalt Bankverein, Vienna	4.88000 %	01-06-28	AS	55 000 000	15.9083	3 457 315
Banque Paribas, Paris	6.67000 %	01-07-06	US\$	3 000 000	1.0000	3 000 000
SE Banken, London	6.74000 %	01-09-05	US\$	3 000 000	1.0000	3 000 000
Banco do Brasil, Vienna	7.00000 %	01-09-07	US\$	1 000 000	1.0000	1 000 000
Raiffeisen Landesbank, Vienna	6.69000 %	01-10-09	US\$	3 000 000	1.0000	3 000 000
Banco do Brasil, Vienna	7.06250 %	01-12-04	US\$	3 000 000	1.0000	3 000 000

SCHEDULE S11 (continued)

Deposit	Interest rate p.a.	Maturity date	Amount in local currency	UN operational exchange rate	US dollar equivalent
Banco do Brasil, Vienna	7.00000 %	01-12-07	US\$ 2 000 000	1.0000	2 000 000
Banco do Brasil, Vienna	6.50000 %	01-12-20	US\$ 2 000 000	1.0000	2 000 000
TOTAL DEPOSIT ACCOUNTS					90 774 360

NOTE: If calculated at UN operational exchange rates in effect on 1 January 2001, the total US dollar value amounts to \$95 226 088, which represents a 4.90 per cent increase in relation to the value at 31 December 2000 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 S12

**CASH IN HAND, CURRENT AND DEPOSIT ACCOUNTS AT BANKS
BY FUND GROUP AND FUNDS**

AS AT 31 DECEMBER 2000

Fund Group	Cash in hand	Current and Deposit Accounts	Total
I Regular Budget Fund and Working Capital Fund	282 655	26 408 430	26 691 085
II Technical Co-operation Fund	8 212	44 515 137	44 523 349
III Extrabudgetary Programme Fund		24 138 357	24 138 357
IV Technical Co-operation Extrabudgetary Fund - Member States and International Organizations		8 262 694	8 262 694
V Technical Co-operation Extrabudgetary Fund - United Nations Development Programme (UNDP)		553 565	553 565
VI Trust Funds and Reserve Funds:			
Equipment Replacement Fund		1 900 173	
Research Institutes Trust Fund		1 339 825	
International Thermonuclear Experimental Reactor Engineering Design Activities (ITER-EDA) Trust Fund		536 758	3 776 756
TOTAL (Statement II)	290 867	107 654 939	107 945 806

PART IV

NOTES TO THE FINANCIAL STATEMENTS

1. Statement of the Agency's objectives

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.

2. Significant accounting policies

(a) Basis of presentation

The financial statements of the Agency are presented in United States dollars (US dollars) and reflect the application of the IAEA's financial regulations and rules. The statements comply with the United Nations system accounting standards in all material respects.

(b) Fund grouping

The Agency maintains separate accounts for each Fund which are combined into six 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, 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 (Regular Budget Fund and Working Capital Fund) is to meet the obligations of the Agency arising from authorized appropriations. The Regular Budget 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 Co-operation Fund) is to meet the obligations related to the approved Technical Co-operation programme. Fund group II is based on General-Conference approved one-year allocations which are financed from voluntary contributions, assessed programme costs, and miscellaneous income. Unused funds may be carried forward for the completion of the approved programme.

The purpose of Fund group III (General Fund - Extrabudgetary Programme Fund) is to meet the obligations related to extrabudgetary activities in support of the Regular Programme. Fund group III is financed from special voluntary contributions from donor countries and international organizations. They are available for the approved programmes until they are actually used, and in consultation with the donor concerned.

The purpose of Fund group IV (General Fund - Technical Co-operation Extrabudgetary Fund - Member States and International Organizations) is to meet the obligations related to extrabudgetary activities of approved Technical Co-operation projects. Fund group IV is financed from special voluntary contributions which are available for the approved projects until they are actually used, and in consultation with the donor concerned.

The purpose of Fund group V (General Fund - Technical Co-operation Extrabudgetary Fund - United Nations Development Programme (UNDP)) is to meet the obligations related to UNDP projects. Fund group V is financed from UNDP resources which are available for the approved projects until they are actually used, and in consultation with UNDP.

The purpose of Fund group VI (Trust Funds and Reserve Funds) is to meet the obligations related to activities financed from their respective resources.

(c) Income recognition

Fund group I

Assessments from Member States and miscellaneous income (work for others) are recorded on an accrual basis. With regard to other miscellaneous income, for the purpose of calculating surpluses to be returned to Member States, only that portion which is actually received in cash at the year-end is included in the financial statements.

Fund group II

Voluntary contributions from Member States are recorded on an accrual basis. Miscellaneous income and income from assessed programme costs are recorded on a cash basis.

Fund groups III, IV, V and VI

Income in these Fund groups is recorded on a cash basis.

(d) Cash management

Cash is managed globally to enable the Agency to meet its financial obligations in the currency mix required and in order 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 Regular Budget Fund (Fund group I). At the year-end, it is apportioned between Fund groups I and II on the basis of the amounts in interest-bearing currencies held during the year.

(e) Expenditure recognition

Expenditure comprises disbursements and unliquidated obligations incurred in respect of the current budget year.

Obligations are engagements involving a liability against resources for which expenditure authority has been given. Unliquidated obligations are obligations or that portion of obligations which are not yet paid. Obligations are recorded in accordance with the Financial Regulations and Rules on the basis of contracts, purchase orders, agreements or other forms of legal undertaking, or based upon a liability recognized by the Agency.

(f) 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 expenditure. Each year, the General Conference approves a budget for the Agency which is allocated in appropriation sections. The Director General may incur expenditure within the limits stated in the appropriation sections and for the purposes for which they were voted. He cannot make 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 (ATS) component expressed as a US dollar equivalent on the basis of the average ATS-to-US dollar United Nations Rate of Exchange experienced during the budget year. Therefore, the authority granted by the General Conference, expressed in US dollars, can only be determined at the end of the budget year.

Member States are assessed in accordance with the scale of assessment fixed by the General Conference. Individual assessments are established with a component in US dollars and a component in Austrian schillings. These components are in direct proportion to the respective shares of the Regular Budget expenditure linked to the two currencies.

(g) Transactions in foreign currencies

Transactions in foreign currencies are recorded in the financial statements at the United Nations Rate of Exchange in effect on the date of the transaction.

The treatment of exchange gains and losses is as follows:

Fund groups I and II

- Realized gains and losses resulting from the purchase of other currencies and the liquidation of accounts receivable and payable 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 miscellaneous income.
- Unrealized gains and losses relating to the revaluation of unliquidated obligations are recorded as adjustments to the corresponding programme expenditure.

Fund groups III, IV,V and VI

- For reporting purposes, all net gains and losses (realized and unrealized) in Fund groups III, IV, V and VI are included with the respective gains and losses of Fund group I.

(h) Cash surpluses/deficits and fund balances

For Fund group I, 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.

For Fund groups II, III, IV, and VI, fund balances represent the net assets or liabilities of the Funds. These balances are carried forward to future periods.

For Fund group V, carry-over of balances is subject to approval by UNDP.

(i) Capital assets

Capital assets are charged to expenditure in the year of acquisition. However, inventory records are maintained for all non-expendable equipment, supplies and materials over \$1 000 or of a sensitive nature. The value of the inventory is disclosed in Note 17 below.

(j) Uncollected assessments and contributions received in advance

A reserve for uncollected assessments in the amount of contributions outstanding for longer than a year is shown as a deduction from available surpluses on the balance sheet. The related income is not adjusted.

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

(k) Contributions in kind

Contributions in kind - in the form of expert services, equipment, meetings and fellowships offered by Member States and international organizations - are not recorded in the accounts of the Agency. However, estimates of such contributions are disclosed in Note 16 below.

(l) Services without charge

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

3. 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 to the UNJSPF consists of its contributions which are accounted for annually and its share of any actuarial deficit of the UNJSPF which would be accounted for when levied.

4. Common Fund for Major Repairs and Replacements

On 1 January 1981 an agreement between the Republic of Austria, the United Nations, and the IAEA went into effect to establish a Common Fund for the purpose of financing the cost of major repairs and replacements of buildings, facilities and technical installations which are the property of the Republic of Austria and form part of the headquarters areas of the United Nations and the IAEA at the Vienna International Centre. This agreement has applied to the United Nations Industrial Development Organization (UNIDO) since 1986 when it became an independent organization.

As at 31 December 2000 the balance of the Fund, which is administered by UNIDO, was \$2 827 246 (1999: \$2 801 540).

5. Other/Miscellaneous income by major categories

	<u>2000</u>	<u>1999</u>
(a) Revenue producing activities		
Publications of the Agency-INIS	86 022	81 977
Publications of the Agency-Other	313 532	448 298
Laboratory income	228 600	160 852
INIS/AGRIS Direct Access income	586	6 727
Amounts recoverable from safeguards agreements	372 669	322 972
Other service income	2 484	3 285
Total (Statement I)	<u>1 003 893</u>	<u>1 024 111</u>
(b) Jointly financed activities		
Data processing services	893 897	1 179 726
Printing services	1 093 645	1 462 887
Medical services	566 754	644 750
Library services	866 919	1 158 053
Radiation protection services	80 630	89 098
Translation services	83 178	56 230
Nuclear Fusion Journal	506 251	418 139
Total (Statement I)	<u>4 091 274</u>	<u>5 008 883</u>

6. Expenditure (Statement I)

Total expenditure of \$62 438 515 for the Technical Co-operation Fund excludes obligations amounting to \$441 889 against future year project budgets (1999: \$762 736).

7. Prior period adjustments

Prior period adjustments consist of the following:

	<u>2000</u>	<u>1999</u>
(a) Regular Budget Fund:		
Excess of assessment collection over previous years' outstanding		
Total (Statement I)	<u>3 155 356</u>	<u>293 785</u>
(b) Technical Co-operation Fund:		
Pledges and adjustments to pledges related to prior years' programmes		
Total (Statement I)	<u>886 759</u>	<u>(129 066)</u>

8. Reserves

(a) Transfers to reserves

An amount of \$694 000 was allocated to the Reserve for Equipment Replacement 2000 (ERF-2000) in 2000 as approved by the Board of Governors (GOV/1999/27), bringing the total reserved for the six year period to \$1 900 173 (Statements I and II).

(b) Transfers from reserves

The total amount of \$1 900 173 in the Reserve for Equipment Replacement 2000 (ERF-2000) was transferred from the Regular Budget Fund to the Equipment Replacement Fund (Fund group VI - Trust Funds and Reserve Funds).

9. Credits to Member States

Cash surpluses returned to eligible Member States amounted to \$6 995 376 (1999: \$9 045 253). This comprises cash surpluses from 1998 and prior years which were credited to the respective Member States' assessments (Statement I).

10. United Nations Development Programme (UNDP) (Statement I)

	Funds Available ^{1/}	Expenditure	Unused Balance
IAEA as:			
Executing Agency	789 464	390 415	399 049
Associated Agency	(4 699)	10 389	(15 088)
UNDP Technical Support Services	20 735	35 795	(15 060)
Total 2000	805 500	436 599	368 901
Total 1999	1 300 046	469 796	830 250

11. Trust Funds and Reserve Funds (Statement I)

Fund group VI contains two Trust Funds and one Reserve Fund as follows:

	Funds Available ^{1/}	Expenditure	Unused Balance
<u>Trust Funds</u>			
International Thermonuclear Experimental Reactor- Engineering Design Activities (ITER-EDA)	1 912 758	1 376 000	536 758
Research Institute Trust Fund (RITF)	1 683 094	427 109	1 255 985
<u>Reserve Funds</u>			
Equipment Replacement Fund (ERF)	1 900 173	-	1 900 173
Total 2000	5 496 025	1 803 109	3 692 916
Total 1999	4 396 182	2 092 140	2 304 042

\$1 900 173 from savings in the Regular Budget during the years 1995-2000 (Statement I, II and Note 8b - Transfers from reserves) was transferred to the Reserve Funds - Equipment Replacement Fund in the year 2000.

^{1/} Includes prior periods' unused balances carried forward

12. Assessed contributions receivable

Assessments outstanding by budget years amount to:

<u>Budget Year</u>	<u>2000</u>	<u>1999</u>
1959-1992	3 271 117	3 388 521
1993	724 936	752 857
1994	767 264	799 040
1995	934 196	1 515 774
1996	1 856 406	2 031 624
1997	1 991 636	6 282 857
1998	4 174 529	7 862 818
1999	4 527 865	14 946 127
(Schedule S1)	18 247 949	37 579 618
2000 (Schedule S1)	10 438 078	
Total (Statement II)	28 686 027	37 579 618

13. Accounts receivable - Other

(a) Regular Budget Fund

	<u>2000</u>	<u>1999</u>
Member States	1 910 720	2 106 520
United Nations, specialized agencies and other international organizations	742 419	1 004 516
Staff	2 676 773	2 432 593
Suppliers and contractors	683 353	904 252
Other accounts	7 270 848	2 241 883
Working Capital advances	8 800	24 940
Total (Statement II)	13 292 913	8 714 704

(b) Technical Co-operation Fund

	<u>2000</u>	<u>1999</u>
Member States	112 909	130 755
United Nations, specialized agencies and other international organizations	208 883	212 129
Staff	58 698	90 172
Suppliers and contractors	429 333	321 586
Funds with agents	3 434 666	2 869 984
Other accounts	-	50 298
Total (Statement II)	4 244 489	3 674 924

14. Unliquidated Obligations - Regular Budget Fund

Unliquidated obligations relate to the budget years as follows:

	<u>2000</u>	<u>1999</u>
Current year	19 941 294	23 381 220
Prior years	1 113 301	1 080 701
Total (Statement II)	21 054 595	24 461 921

15. Accounts payable - Other

(a) Regular Budget Fund

	<u>2000</u>	<u>1999</u>
Member States	100 716	516 889
United Nations, specialized agencies and other international organizations	829	183 474
Staff	395 306	393 211
Other accounts	1 086 226	497 337
Suppliers and contractors	13 881	3 237
Total (Statement II)	1 596 958	1 594 148

(b) Technical Co-operation Fund

	2000	1999
United Nations, specialized agencies and other international organizations	119 582	123 252
Staff	(307)	14 478
Other accounts	(35 347)	14 062
Suppliers and contractors	18 379	68
Total (Statement II)	102 307	151 860

16. Contributions in kind

Contributions in kind made by Member States, their institutions and international organizations are as follows:

	Thousands of US Dollars					
	Member States		International Organizations		Totals	
	2000	1999	2000	1999	2000	1999
Fellowships	354	445	-	-	354	445
Equipment and supplies	48	278	3	2	51	280
Meetings and other items	957	1 259	-	-	957	1 259
Cost-free experts	9 673	9 433	13	24	9 686	9 457
Total	11 032	11 415	16	26	11 048	11 441

Because of their nature, the monetary value of these contributions are only estimates. More details can be seen in Annex A3 (unaudited).

17. Non-expendable equipment

The Agency's inventory records show the following net values for equipment:

	Thousands of US Dollars	
	2000	1999
Scientific and technical equipment	18 006	19 149
Computer equipment	2 472	5 377
Office equipment	188	605
Transportation equipment	257	496
Furniture and fittings	37	39
Total	20 960	25 666

Equipment for inventory purposes are all items with an original purchase value of \$1 000 or more, and all sensitive items.

The amounts shown are the current values determined by reducing the original value over the estimated useful life of the items, which is three years for electronic data processing equipment and five years for all others.

The title to technical co-operation equipment is passed to the recipient upon delivery and is therefore not included in the Agency's property records.

18. Separation 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. Expenditure is recorded in the year in which the benefits are paid. Entitlements and the corresponding liabilities as at 31 December 2000 are estimated as follows:

	Thousands of US dollars	
	2000	1999
Repatriation - grants	14 424	13 434
- travel and household removal	7 800	8 822
Accrued annual leave	12 863	13 279
End-of-service allowances	10 437	11 752
Total	45 524	47 287

19. Post retirement benefits

Under the Provisional Staff Regulations and Staff Rules, retirees of the Agency are eligible to obtain medical insurance through the Agency. The Agency contributes towards the retiree's total premium and records the cost of this benefit in the year it is incurred. The Agency's share of the total premium was \$759 000 (1999: \$681 000). No actuarial valuation has been carried out to assess the liability for future years; however, it is expected that the amounts payable will be consistent with prior years.

PART V

ANNEXES

ANNEX A1

REGULAR BUDGET FUND

ESTIMATED AND ACTUAL RESOURCES FOR THE YEAR ENDED 31 DECEMBER 2000

	Budget estimates a/	Adjustments	Adjusted estimates	Actual resources			Excess (shortfall) of actual resources over adjusted budget estimates
				Receipts	Outstanding	Total	
Assessed contributions from Member States	190 802 067	-	190 802 067	180 369 643	10 432 424	190 802 067	-
Contributions assessed on new Member States	-	14 692 b/	14 692	9 038	5 654	14 692	-
	190 802 067	14 692	190 816 759	180 378 681	10 438 078	190 816 759	-
Foreign currency revaluation	169 933	-	169 933	-	-	-	(169 933)
Total assessments and revaluation	190 972 000	14 692	190 986 692	180 378 681	10 438 078	190 816 759	(169 933)
Miscellaneous income							
(a) Work for others (Appropriation 7)							
Data processing services	748 000	-	748 000	862 487	31 410	893 897	145 897
Printing services	851 000	-	851 000	848 250	245 395	1 093 645	242 645
Medical services	674 000	-	674 000	493 823	72 931	566 754	(107 246)
Library services	1 131 000	-	1 131 000	797 467	69 452	866 919	(264 081)
Radiation protection services	82 000	-	82 000	80 630	-	80 630	(1 370)
Translation services	47 000	-	47 000	83 178	-	83 178	36 178
Nuclear Fusion Journal	495 000	-	495 000	506 251	-	506 251	11 251
Sub-total	4 028 000	-	4 028 000	3 672 086	419 188	4 091 274	63 274
(b) Attributable to specific programmes							
Publications of the Agency - INIS	143 000	-	143 000	86 022	-	86 022	(56 978)
Publications of the Agency - Other	477 000	-	477 000	313 532	-	313 532	(163 468)
Laboratory income	160 000	-	160 000	228 600	-	228 600	68 600
INIS/AGRIS Direct Access income	52 000	-	52 000	586	-	586	(51 414)
Amounts recoverable from safeguards agreements	400 000	-	400 000	372 669	-	372 669	(27 331)
Programme support income	57 000	-	57 000	82 645	-	82 645	25 645
Other service income	2 000	-	2 000	2 484	-	2 484	484
Sub-total	1 291 000	-	1 291 000	1 086 538	-	1 086 538	(204 462)
(c) Not attributable to specific programmes							
Investment and interest income	2 476 000	-	2 476 000	3 489 326	-	3 489 326	1 013 326
Gain (Loss) on exchange of currencies	-	-	-	(7 344 687)	-	(7 344 687)	(7 344 687)
Other	496 000	-	496 000	187 659	-	187 659	(308 341)
Sub-total	2 972 000	-	2 972 000	(3 667 702)	-	(3 667 702)	(6 639 702)
Sub-total (b) and (c)	4 263 000	-	4 263 000	(2 581 164)	-	(2 581 164)	(6 844 164)
Sub-total (a), (b) and (c)	8 291 000	-	8 291 000	1 090 922	419 188	1 510 110	(6 780 890)
TOTAL ASSESSMENTS AND MISCELLANEOUS INCOME	199 263 000	14 692	199 277 692	181 469 603	10 857 266	192 326 869	(6 950 823)

a/ GC(43)/RES/5

b/ Schedule S1

ANNEX A2

TECHNICAL CO-OPERATION FUND

ESTIMATED AND ACTUAL RESOURCES IN THE YEAR ENDED 31 DECEMBER 2000

	Current year	1999	1998	1997	1996	Prior to 1996	Total
I. Estimates							
Targets	73 000 000	73 000 000	71 500 000	68 000 000	64 500 000		350 000 000
Estimated other income	1 000 000	1 000 000	1 000 000	1 000 000	1 000 000		5 000 000
Total allocations	74 000 000 a/	74 000 000	72 500 000	69 000 000	65 500 000		355 000 000
II. Actuals							
1. Voluntary contributions received for 2000							
1999	52 366 914	-	-	-	-		52 366 914
1998	983 262	63 073 978	-	-	-		64 057 240
1997	421 890	295 411	52 562 040	-	-		53 279 341
1996	743 762	74 365	1 017 959	46 802 687	-		48 638 773
1996	276 040	-	20 227	1 254 118	48 037 796		49 588 181
for prior years	50 282	19 050	(317 026)	189 321	1 262 665		1 204 292
Total	54 842 150	63 462 804	53 283 200	48 246 126	49 300 461		269 134 741
2. Assessed programme costs received	2 725 402	2 174 949	2 971 960	1 978 573	2 251 961		12 102 845
3. Miscellaneous income	1 042 882	1 061 327	1 011 690	684 015	1 378 481		5 178 395
Total received	58 610 434	66 699 080	57 266 850	50 908 714	52 930 903		286 415 981
4. Resources outstanding							
Voluntary contributions pledged and unpaid	5 605 037	183 056	88 193	6 800	6 450	1 004 140	6 893 676 b/
Assessed programme costs	1 058 556	743 725	596 729	469 938	561 939	3 635 139	7 066 026 c/
Total outstanding	6 663 593	926 781	684 922	476 738	568 389	4 639 279	13 959 702
Total actual resources	65 274 027	67 625 861	57 951 772	51 385 452	53 499 292	4 639 279	300 375 683
III. Difference between actuals and estimates	(8 725 973)	(6 374 139)	(14 548 228)	(17 614 548)	(12 000 708)	4 639 279	(54 624 317)

a/ GC(43)/RES/6

b/ Schedule S8

c/ Schedule S9

ANNEX A3a

**RESOURCES MADE AVAILABLE TO THE AGENCY
BY MEMBER STATES FOR 2000 INCLUDING CONTRIBUTIONS IN CASH AND IN KIND**

Member State	TOTAL	C A S H			I N K I N D a/ (Note 16)			
		Assessed contributions Schedule S1	Voluntary contributions (Technical Co-operation Fund) Schedule S8	Voluntary contributions and other extrabudgetary resources	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts
Afghanistan	4 365	4 365	-	-	-	-	-	-
Albania	8 524	4 524	-	-	-	-	-	4 000
Algeria	203 405	143 703	50 000	-	-	-	-	9 702
Argentina	1 838 484	1 471 421	200 000	-	-	170	-	166 893
Armenia	34 796	16 006	-	-	-	-	-	18 790
Australia	4 707 731	3 070 591	980 392	525 679	-	1 315	-	129 754
Austria	2 553 342	1 846 959	678 170	-	-	4 185	-	24 028
Bangladesh	31 003	15 603	7 300	2 500	-	-	-	5 600
Belarus	188 248	120 788	29 565	-	-	25	-	37 870
Belgium	2 854 478	2 160 718	235 575	191 490	-	1 150	-	265 545
Benin	2 910	2 910	-	-	-	-	-	-
Bolivia	53 079	10 199	-	40 000	-	-	-	2 880
Bosnia and Herzegovina	38 234	7 276	-	30 958	-	-	-	-
Brazil	2 748 384	2 112 855	400 000	4 655	-	520	6 480	223 874
Bulgaria	104 786	29 663	13 870	-	-	75	-	61 178
Burkina Faso	2 910	2 910	-	-	-	-	-	-
Cambodia	5 655	1 455	-	-	-	-	-	4 200
Cameroon	19 690	19 690	-	b/	-	-	-	-
Canada	7 914 407	5 614 395	1 581 081	284 737	-	6 405	-	427 789
Chile	345 733	187 791	94 170	c/ 20 000	-	3 000	-	40 772
China	2 396 437	1 478 260	701 530	65 052	-	505	-	151 090
Colombia	230 021	162 676	65 000	-	-	25	-	2 320
Costa Rica	25 742	23 282	-	-	-	-	-	2 460
Côte d'Ivoire	19 666	13 096	6 570	-	-	-	-	-
Croatia	81 015	52 498	1 000	-	-	25	-	27 492
Cuba	187 062	37 834	18 980	-	-	-	-	130 248
Cyprus	86 601	56 936	24 820	-	-	25	-	4 820
Czech Republic	681 934	189 314	86 870	207 094	-	185	-	198 471
Democratic Republic of the Congo	14 187	10 187	-	-	-	-	-	4 000
Denmark	1 936 151	1 430 537	497 860	-	-	365	-	7 389
Dominican Republic	26 828	21 828	-	5 000	-	-	-	-
Ecuador	32 723	29 103	-	-	-	-	-	3 620
Egypt	183 215	105 257	46 720	b/	-	-	-	31 238
El Salvador	18 862	17 462	-	-	-	-	-	1 400
Estonia	32 677	24 777	-	-	-	-	-	7 900

ANNEX A3a (continued)

Member State	TOTAL	C A S H			I N K I N D a/ (Note 16)			
		Assessed contributions Schedule S1	Voluntary contributions (Technical Co-operation Fund) Schedule S8	Voluntary contributions and other extrabudgetary resources	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts
Ethiopia	9 027	9 027	-	-	-	-	-	-
Finland	2 077 651	1 122 400	390 550	426 889	-	205	-	137 607
France	17 973 847	11 929 703	4 715 800	416 819	-	16 726	28 000	866 799
Gabon	21 828	21 828	-	-	-	-	-	-
Georgia	31 979	27 647	2 532	-	-	-	-	1 800
Germany	23 455 337	19 594 449	2 828 896	502 030	-	3 130	40 200	486 632
Ghana	21 871	11 061	5 110	-	-	-	-	5 700
Greece	598 852	517 056	75 000	-	-	150	-	6 646
Guatemala	26 193	26 193	-	-	-	-	-	-
Haiti	2 910	2 910	-	-	-	-	-	-
Holy See	3 156	2 156	1 000	-	-	-	-	-
Hungary	383 493	194 427	86 140	-	-	1 360	1 680	99 886
Iceland	68 713	67 113	-	-	-	-	-	1 600
India	802 361	477 333	215 350	-	-	580	-	109 098
Indonesia	381 479	264 834	50 000	13 000	-	50	-	53 595
Iran, Islamic Republic of	555 386	278 534	139 430	94 877	-	-	-	42 545
Iraq	65 226	64 026	-	-	-	-	-	1 200
Ireland	641 654	446 692	161 330	-	-	-	25 000	8 632
Israel	746 020	650 866	-	50 000	-	150	-	45 004
Italy	11 242 668	11 068 742	-	14 370	-	670	-	158 886
Jamaica	8 731	8 731	-	-	-	-	-	-
Japan	58 413 295	38 898 942	14 409 470	4 097 063	-	810	-	1 007 010
Jordan	58 115	9 476	4 380	39 659	-	-	-	4 600
Kazakhstan	368 574	94 584	-	254 000	-	-	-	19 990
Kenya	11 612	10 187	-	-	-	25	-	1 400
Korea, Republic of	2 509 876	1 566 858	414 043	78 512	-	70	-	450 393
Kuwait	322 230	268 934	50 000	-	-	-	-	3 296
Latvia	124 283	37 763	17 520	60 000	-	-	-	9 000
Lebanon	34 495	24 545	7 500	-	-	-	-	2 450
Liberia	2 910	2 910	-	-	-	-	-	-
Libyan Arab Jamahiriya	192 878	189 478	-	-	-	-	-	3 400
Liechtenstein	22 594	12 594	10 000	-	-	-	-	-
Lithuania	95 597	34 283	-	-	-	-	-	61 314
Luxembourg	180 781	135 407	42 724	-	-	50	-	2 600
Madagascar	8 355	4 365	2 190	-	-	-	-	1 800
Malaysia	447 088	279 177	129 940	12 000	-	125	-	25 846
Mali	2 910	2 910	-	-	-	-	-	-
Malta	33 271	23 051	10 220	-	-	-	-	-
Marshall Islands	1 455	1 455	-	-	-	-	-	-
Mauritius	14 825	14 825	-	-	-	-	-	-

ANNEX A3a (continued)

Member State	TOTAL	C A S H			I N K I N D a/ (Note 16)			
		Assessed contributions Schedule S1	Voluntary contributions (Technical Co-operation Fund) Schedule S8	Voluntary contributions and other extrabudgetary resources	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts
Mexico	2 152 492	1 390 072	706 640	-	-	-	-	55 780
Monaco	1 001 415	8 275	-	137 680	-	-	855 460	-
Mongolia	2 910	2 910	-	-	-	-	-	-
Morocco	98 563	57 403	29 200	-	-	-	-	11 960
Myanmar	18 186	12 346	5 840	-	-	-	-	-
Namibia	24 241	11 191	5 110	-	-	-	-	7 940
Netherlands	4 812 695	3 323 862	1 176 030	214 219	-	280	-	98 304
New Zealand	465 690	458 040	-	4 000	-	50	-	3 600
Nicaragua	3 915	1 455	-	-	-	-	-	2 460
Niger	2 910	2 910	-	-	-	-	-	-
Nigeria	88 627	58 157	28 470	-	-	-	-	2 000
Norway	1 751 638	1 262 442	439 460	10 119	-	-	-	39 617
Pakistan	159 487	92 362	42 340	-	-	195	-	24 590
Panama	20 314	19 114	-	-	-	-	-	1 200
Paraguay	24 152	20 372	-	-	-	-	-	3 780
Peru	145 863	136 783	-	-	-	-	-	9 080
Philippines	138 167	114 956	-	9 861	-	50	-	13 300
Poland	501 833	315 224	148 920	5 000	-	-	-	32 689
Portugal	610 652	600 769	-	2 500	-	-	-	7 383
Qatar	65 353	65 353	-	-	-	-	-	-
Republic of Moldova	26 193	26 193	-	-	-	-	-	-
Romania	279 556	107 229	48 180	-	-	25	-	124 122
Russian Federation	4 479 442	2 785 161	1 072 370	b/c/	-	545	-	621 366
Saudi Arabia	965 025	922 644	30 000	8 000	-	-	-	4 381
Senegal	8 731	8 731	-	-	-	-	-	-
Sierra Leone	1 455	1 455	-	-	-	-	-	-
Singapore	403 180	274 960	127 020	-	-	-	-	1 200
Slovakia	676 994	62 701	27 740	467 128	-	-	-	119 425
Slovenia	226 911	121 827	43 800	-	-	-	-	61 284
South Africa	953 452	560 194	263 530	-	-	20	-	129 708
Spain	6 437 808	5 167 724	335 811	727 658	15 180	390	-	191 045
Sri Lanka	20 444	18 844	-	-	-	-	-	1 600
Sudan	17 127	10 187	5 110	-	-	-	-	1 830
Sweden	3 280 466	2 210 702	781 830	6 122	-	500	-	281 312
Switzerland	3 445 683	2 476 101	876 000	-	-	610	-	92 972
Syrian Arab Republic	133 496	97 920	25 000	-	-	-	-	10 576
Thailand	404 946	263 216	120 450	-	-	-	-	21 280
The former Yugoslav Republic of Macedonia	12 553	5 821	3 632	-	-	-	-	3 100
Tunisia	95 792	40 263	20 440	27 929	-	-	-	7 160
Turkey	1 021 428	645 016	317 550	6 000	-	50	-	52 812

ANNEX A3a (continued)

Member State	TOTAL	C A S H			I N K I N D a/ (Note 16)				
		Assessed contributions Schedule S1	Voluntary contributions (Technical Co-operation Fund) Schedule S8	Voluntary contributions and other extrabudgetary resources	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts	
Uganda	5 821	5 821	-	-	-	-	-	-	
Ukraine	553 441	433 630	-	-	-	-	-	119 811	
United Arab Emirates	344 688	336 728	-	-	-	-	-	7 960	
United Kingdom of Great Britain and Northern Ireland	14 414 414	10 068 725	3 670 440	(9 487)	59 220	1 700	-	623 816	
United Republic of Tanzania	4 365	4 365	-	-	-	-	-	-	
United States of America	80 512 790	46 832 530	18 092 000	c/	14 085 932	279 300	1 890	-	1 221 138
Uruguay	97 961	68 441	20 000	-	-	-	-	-	9 520
Uzbekistan	60 065	52 385	-	-	-	-	-	-	7 680
Venezuela	260 978	253 193	-	-	-	25	-	-	7 760
Viet Nam	28 238	10 328	5 110	-	-	-	-	-	12 800
Yemen	22 514	15 214	7 300	-	-	-	-	-	-
Yugoslavia d/	50 675	49 475	-	-	-	-	-	-	1 200
Zambia	4 370	2 910	1 460	-	-	-	-	-	-
Zimbabwe	19 666	13 096	6 570	-	-	-	-	-	-
Sub-total	282 936 582	190 802 067	57 971 951		23 139 045	353 700	48 406	956 820	9 664 593
<u>Former Member:</u>									
Democratic People's Republic of Korea	8 000	-	-	-	-	-	-	-	8 000
<u>New Member:</u>									
Angola	14 692	14 692	-	-	-	-	-	-	-
Sub-total	22 692	14 692	-	-	-	-	-	-	8 000
GRAND TOTAL	282 959 274	190 816 759	57 971 951		23 139 045	353 700	48 406	956 820	9 672 593
<u>Others:</u>									
Azerbaijan	5 200	-	-	-	-	-	-	-	5 200
Kyrgyzstan	3 800	-	-	-	-	-	-	-	3 800
Tajikistan	5 600	-	-	-	-	-	-	-	5 600

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 \$200 per day plus cost of travel and subsistence provided by Member States.

b/ Revalued pledges of contribution: Cameroon pledge relating to 1988 - (\$307); Russian Federation pledge relating to 1996 - (\$14 178); Egypt pledge relating to 1999 - (\$13)

c/ Pledged and paid contribution in 2000: (a) relating to 1999: Chile - \$82 000; USA - \$89 095; (b) relating to 1997: Russian Federation - \$730 162.

d/ The inclusion of Yugoslavia does not prejudice future developments concerning the membership of Yugoslavia.

ANNEX A3b

RESOURCES MADE AVAILABLE TO THE AGENCY

BY UNITED NATIONS AND OTHER INTERNATIONAL ORGANIZATIONS FOR 2000 INCLUDING CONTRIBUTIONS IN CASH AND IN KIND

	T O T A L	a/				
		C A S H	I N K I N D (Note 16)			
		Voluntary contributions and other extrabudgetary resources	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts
Bureau Internationale des Poids et Mesures (BIPM)	2 400	-	-	2 400	-	-
Commission of the European Communities (CEC)	1 765	-	-	-	-	1 765
Food and Agriculture Organization of the United Nations (FAO)	1 298 661	1 298 661	-	-	-	-
Nuclear Energy Agency (OECD-NEA)	800	-	-	-	-	800
Organization for African Unity (OAU)	1 600	-	-	-	-	1 600
OPEC Fund for International Development	78 782	78 782	-	-	-	-
Pan American Health Organisation (PAHO)	2 600	-	-	-	-	2 600
Regional Organization for the Protection of the Marine Environment (ROPME)	64 000	64 000	-	-	-	-
United Nations (UN)	1 045 400	1 045 400	-	-	-	-
United Nations Development Programme (UNDP)	(24 750)	(24 750)	-	-	-	-
United Nations Environment Programme (UNEP)	10 858	10 858	-	-	-	-
United Nations Educational, Scientific and Cultural Organization (UNESCO)	51 000	50 000	-	-	-	1 000
World Association of Nuclear Operators (WANO)	3 345	-	-	-	-	3 345
World Health Organization (WHO)	2 200	-	-	-	-	2 200
TOTAL	2 538 661	2 522 951	-	2 400	-	13 310

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 \$200 per day plus cost of travel and subsistence provided by the Organizations.