

THE AGENCY'S ACCOUNTS FOR 1987

GC(XXXII)/836

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INTERNATIONAL ATOMIC ENERGY AGENCY

REPORT BY THE BOARD OF GOVERNORS

1. In accordance with Financial Regulation 12.04 [1], the Board of Governors hereby transmits to the Members of the Agency the report of the External Auditor on the Agency's accounts for 1987.

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

The General Conference.

Having regard to Financial Regulation 12.04,

Takes note of the report of the External Auditor on the Agency's accounts for the year 1987 and of the report of the Board of Governors thereon [*].

[*] GC(XXXII)/836.

[1] INFCIRC/8/Rev.1.

Thirty-second regular session

THE AGENCY'S ACCOUNTS FOR 1987

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INTRODUCTION TO THE REPORT ON
THE AGENCY'S ACCOUNTS FOR 1987

1. I present herewith the Agency's accounts for the year ended 31 December 1987. My comments on the implementation of the 1987 budget and main trends and developments are presented in Part I of the document. The External Auditor's report to the Board of Governors on the audit of the accounts appears in Part II and the Agency's accounts, comprising statements I to IV and Schedules A to F, are presented in Parts III and IV, respectively.

2. The year 1987 was marked by the implementation of a new accounting system known as the "Financial Information and Control System (FICS)". As a result, financial work has undergone significant procedural and organizational changes throughout the Secretariat with the aim of achieving greater transparency, flexibility, and control. Significant progress was made in 1987 towards this objective.

3. In Part I, a new chapter has been added to cover Agency activities financed from extrabudgetary resources other than the Technical Assistance and Co-operation Fund (TACF). With this new development, the budgetary performance report now covers the whole range of Agency activities, regardless of the source of funding.

4. In reporting to donors on the use of extrabudgetary resources, efforts have been made to develop a common format for reports, with the emphasis on overall budgetary performance rather than on itemizing individual expenditures. The Agency will continue to provide donors with statements which are consistent with this policy.

5. With respect to the status of unliquidated obligations, I have approved \$ 8 933 094 of unliquidated obligations for the current year, which includes \$ 340 000 for the purchase of a Halon Fire Suppression System to protect the Agency's investment of about \$ 10 million in computer hardware and software, including the IBM 3083 safeguards dedicated mainframe and associated disk storage units. A fire in the Computer Centre could destroy computer hardware and software and would jeopardize the Agency's activities over an extended period. In order to ensure that this risk is reduced to an acceptable minimum, I have exercised the authority given to me by the Agency's Financial Regulations to carry over funds from 1987 to 1988 to pay for the installation of such a system. A study is being conducted to determine the technical specifications of the system and it is expected that the system will be purchased and installed in 1988. Statement I.A in Part III reflects this situation.

6. The breakdown of miscellaneous income in Statement I.B has been brought into line with the new chart of accounts.

7. Statement I.C shows the use of \$ 1 000 000 from the 1986 final surplus for procurement of safeguards equipment, approved by the Board of Governors in 1986 (GOV/OR.654). It also shows the use of \$ 94 930 from the 1986 final surplus as the Agency's share of the cost of the VIC Child Care Centre, approved by the Board of Governors in 1986 (GOV/OR.664). The reserve for salaries' adjustment in the amount of \$ 2 974 000 has been returned to the 1986 final surplus in line with the conclusions reached by the Board of Governors in June 1987 and reflected in document GC(XXXI)/801.

8. With respect to Statement I.D, the introduction of a new chart of accounts has made a reclassification of 1986 balances necessary, but surpluses have not been affected.

9. A new balance sheet item has been introduced under the "Provision for revaluation of cash" which represents the total net effect of monthly revaluation of bank balances. Its main purpose is to protect the cash position of the Administrative Fund by not counting as surplus unrealized gains from the exchange of currencies, and to help smooth out the effects of the fluctuation of currencies against the United States dollar, the currency of reporting. While realized exchange gains and losses will remain a charge or credit to the current year, unrealized net gains will remain on the balance sheet. Unrealized losses will be charged to the current year in any case, in line with prudent financial management.

10. A new format has been developed for Statement II.A, where technical assistance expenditures are measured against actual resources available by region.

11. The "Budget provision" columns in Statements III.A and IV.A have been removed since they constitute a repetition of Statements III.B and IV.B where the information is more pertinent.

12. Introduction of the cash-first rule with regard to the implementation of extrabudgetary activities has led to a change in policy concerning accounting for contribution income. Only cash actually received is reported as income and is made available for allotments and subsequent commitment. Outstanding contributions are offset by a reserve in the same amount until cash is received.

13. With regard to Schedules A.1, A.2 and A.3, preparations were made in 1987 to sever the links of Austrian-schilling-based funds to other funds by designating a number of Austrian schilling bank accounts for their exclusive use.

14. The liquidation in 1987 of prior years' obligations is reflected in total in Statements I.C and I.D.

15. Finally, the following three new extrabudgetary funds were established in 1987:

- Kuwait - for procurement assistance to a project under the technical assistance and co-operation programme.
- Netherlands - for a programme on immunoassay techniques to improve reproductive efficiency and health status of indigenous livestock; and
- support to the Agency's nuclear safety programme.
- Commission of the European Communities (CEC) - for assistance to a footnote-a/ project under the ARCAL programme.

16. The significant accounting policies of the Agency remained unchanged except for the changes mentioned in paras. 9 and 12 above.

(signed) HANS BLIX
Director General

P A R T I

REPORT BY THE DIRECTOR GENERAL
ON BUDGETARY PERFORMANCE IN 1987

I. REGULAR BUDGET
FINANCIAL PERFORMANCE

1. The General Conference appropriated an amount of \$ 103 899 000 for the Regular Budget on the basis of an exchange rate of 19.50 Austrian schillings to one United States dollar. This amount had to be adjusted in accordance with the adjustment formula presented in the attachment to resolution GC(XXX)/RES/458 in order to take into account the average exchange rate actually experienced during the year - AS 12.64 to \$ 1.

2. The Regular Budget for 1987 at an exchange rate of 12.64 Austrian schillings to one United States dollar amounted to \$ 145 913 000.

Table 1
Summary of expenditure by appropriation section

Appropriation section	Appropriations	Total expenditures	(Overruns) or underruns of appropriations
1. Technical assistance and co-operation	7 568 000	7 071 437	496 563
2. Nuclear energy and safety	26 184 000	22 681 848	3 502 152
3. Research and isotopes	19 626 000	17 792 494	1 833 506
4. Operational facilities	2 930 000	2 879 575	50 425
5. Safeguards	48 034 000	43 792 680	4 241 320
6. Policy-making organs	5 553 000	5 003 459	549 541
7. Executive management and administration	15 604 000	14 254 393	1 349 607
8. General services	15 520 000	15 416 906	103 094
Total Agency programmes	141 019 000	128 892 792	12 126 208
9. Shared support services (Cost of work for others)	4 894 000	4 442 200	451 800
CONSOLIDATED TOTAL	145 913 000	133 334 992	12 578 008

3. Table 1 shows an underrun of \$ 12 126 208 in respect of Agency programmes and an underrun of \$ 12 578 008 for the nine appropriation sections.

4. About one third of the underrun - \$ 4 587 000 - is due to the difference between the actual level of remuneration of staff in the Professional and higher categories and the respective provision in the 1987 budget.

Earmarkings for an additional post adjustment:

1. Technical assistance and co-operation	\$ 294 000
2. Nuclear energy and safety	849 000
3. Research and isotopes	626 000
4. Operational facilities	49 000
5. Safeguards	1 921 000
6. Policy-making organs	199 000
7. Executive management and administration	580 000
8. General services	69 000
	<hr/>
TOTAL	\$ 4 587 000
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The above amounts include proportionate shares of the earmarkings connected with shared support costs.

5. In response to requests made by Member States, the provision made in the 1987 budget for the Supplementary Nuclear Safety Programme (SNSP) as presented in document GC(XXX)/777/Add. 1 was reduced by \$ 330 000 at an exchange rate of AS 12.64 to \$ 1 [1]. This amount was not utilized.

6. An amount of \$ 7.5 million (i.e. the \$ 12.1 million underrun in respect of Agency programmes minus the \$ 4.6 million for an additional post adjustment) remained unspent mainly owing to the adverse cash flow situation experienced by the Agency during 1987. The extent to which uncertainty about the cash flow situation influenced budgetary performance is indicated by the fact that the budgetary underrun at the end of 1987 was substantially higher than that at the end of 1986. [2]

7. Even without earmarkings for an additional post adjustment, there would not have been enough cash available during August, September and October for normal implementation of the approved budget. Owing to the uncertainty about the cash flow situation, special restrictions were applied: a temporary freeze on the recruitment of staff and the hiring of experts and temporary assistance personnel; postponement of the procurement of equipment and supplies; the postponement of duty travel; and the postponement of meetings and advisory missions. Accordingly, the underrun was associated with some degree of programme under-implementation.

[1] See GC(XXXI)/802, The Agency's budget for 1988, Appendix, footnote c/ on page 151.

[2] See GC(XXXI)/801, Part I, Table 1.

Table 2
Summary by item of expenditure

Item of expenditure	Financial performance			Unit utilization		
	Appropriations 1987	Total expenditures 1987	(Overruns) or underruns appropriations	Planned	Actual	
Salaries for established posts - P	40 361 400	33 904 563	6 456 837	Man-months	7 176	6 861
Temporary assistance - P	481 700	1 193 042	(711 342)	Man-months	122	295
Salaries for established posts - GS, M&O	17 678 000	17 448 794	229 206	Man-months	8 184	8 024
Temporary assistance - GS, M&O	832 200	1 045 720	(213 520)	Man-months	544	672
Common staff costs	20 209 900	17 409 416	2 800 484			
Overtime	201 100	233 351	(32 251)	Hours	8 938	7 927
Travel	10 134 600	9 695 414	439 186			
Representation and hospitality	157 000	134 260	22 740			
Training	575 900	417 800	158 100			
Experts	1 078 900	106 534	972 366			
Equipment: leased or rented	363 900	332 655	31 245			
Equipment: purchased	5 365 600	4 718 583	647 017			
Supplies and materials	3 025 700	3 051 452	(25 752)			
General operating expenses	13 044 200	12 751 408	292 792			
Contracts	883 500	1 149 409	(265 909)			
Research and technical contracts	2 180 000	2 258 936	(78 936)			
Miscellaneous	2 241 400	2 139 662	101 738			
Sub-total: Direct costs	118 815 000	107 990 999	10 824 001			
Conference services	726 600	660 603	65 997	Number of meetings	185	164
Interpretation services	1 185 400	901 564	283 836			
Translation services	6 040 600	5 809 015	231 585	Pages	29 452	32 756
Printing and publishing services	6 170 200	5 833 335	336 865	Page impressions	108 083 937	117 189 226
Data processing services	5 605 800	5 451 645	154 155	CPU hours	5 316	6 222
Contracts administration services	579 600	496 364	83 236			
Laboratory services	-	-	-			
Non-shared services	1 895 800	1 749 267	146 533			
Sub-total: Shared costs	22 204 000	20 901 793	1 302 207			
Total Agency programmes	141 019 000	128 892 792	12 126 208			
Cost of work for others	4 894 000	4 442 200	451 800			
CONSOLIDATED TOTAL	145 913 000	133 334 992	12 578 008			

8. Table 2 and Exhibits 1-8 provide information by "Item of expenditure" and under the heading "Unit utilization" on staff costs and shared costs.
9. The underrun in respect of "Salaries for established posts - P" shown in Table 2 resulted from the fact that the level of post adjustment actually paid to staff in the Professional and higher categories was lower than that provided for in the budget (as explained in para. 4 above) and from the temporary freeze on the recruitment of staff (see para. 7 above).
10. The overrun in respect of "Temporary assistance - P", which resulted from a greater than expected need for such assistance in meeting temporary shortages of regular Professional staff, was more than offset by the underrun in respect of "Experts", the hiring of whom was sharply reduced within the framework of the above-mentioned special restrictions. [3]
11. "Common staff costs" remained below the budgetary provision primarily because of lower recruitment costs resulting from the temporary freeze on staff recruitment, which shifted some recruitment costs into 1988.
12. The postponement of duty travel, meetings and advisory missions resulted in an underrun in respect of "Travel" as a whole; however, the budget estimates for inspection travel turned out to be too low. The low obligation rate under "Equipment" resulted entirely from the special restrictions.
13. The overrun in respect of "Contracts" related largely to the "Safeguards" appropriation section .
14. The less than expected requirement for interpretation services was due partly to the fact that fewer meetings were held than had been planned and partly to the more cost-effective utilization of these services.
15. Under the heading "Unit utilization", the higher "Actual" than "Planned" number of pages against "Translation services" related mainly to the "Technical assistance and co-operation" appropriation section, to the SNSP ("Nuclear energy and safety") and to the Agency's public information activities ("Executive management and administration"). Where the additional pages involved translation work, the costs of translation were accommodated within the estimated fixed cost for translation services. The actual cost per translated page was slightly lower than provided for.
16. The fact that, whereas the "Actual" number of page impressions exceeded the "Planned" number, there was an underrun in respect of "Printing and publishing services", due to an underrun in respect of publishing. Total unit costs for both printing and publishing were slightly lower than expected.

[3] Expenditures previously classified under "Consultants" are now classified under two items of expenditure: "Temporary assistance - P", for persons hired because of temporary staff shortages, and "Experts", for persons hired to perform special, limited tasks. The 1987 budget provided funds for "Experts" only.

Table 3
Summary by item of expenditure
Shared support services

Item of expenditure	Financial performance			Unit utilization		
	Appropriations 1987	Total expenditures 1987	(Overruns) or underruns appropriations	Planned	Actual	
Salaries for established posts - P	7 096 000	6 004 431	1 091 569	Man-months	1 488	1 323
Temporary assistance - P	839 000	734 457	104 543	Man-months	156	114
Salaries for established posts - GS, M&O	6 324 000	6 299 338	24 662	Man-months	2 910	2 809
Temporary assistance - GS, M&O	517 000	533 053	(16 053)	Man-months	258	263
Common staff costs	4 868 000	4 119 216	748 784			
Overtime	55 000	51 506	3 494	Hours	2 245	1 603
Travel	42 900	165 834	(122 934)			
Representation and hospitality	2 000	733	1 267			
Training	84 500	41 780	42 720			
Experts	13 600	62 609	(49 009)			
Equipment: leased or rented	1 580 000	2 234 160	(654 160)			
Equipment: purchased	1 175 000	500 144	674 856			
Supplies and materials	2 229 000	2 209 254	19 746			
General operating expenses	2 046 000	1 742 488	303 512			
Contracts	148 000	528 919	(380 919)			
Research and technical contracts	78 000	-	78 000			
Miscellaneous	-	116 071	(116 071)			
Sub-total: Direct costs	27 098 000	25 343 993	1 754 007			
Translation services	58 000	39 842	18 158	Pages	202	112
Printing and publishing services	116 000	112 375	3 625	Page impressions	3 934 165	1 163 317
Data processing services	767 000	750 200	16 800	CPU hours	552	681
Sub-total: Shared costs	941 000	902 417	38 583			
Total	28 039 000	26 246 410	1 792 590			
Less: Cross-charge (above)	941 000	902 417	38 583			
Cost of work for others	4 894 000	4 442 200	451 800			
Sub-total	5 835 000	5 344 617	490 383			
TOTAL	22 204 000	20 901 793	1 302 207			

17. The costs of shared support services which are shown against "Shared costs" in Table 2 are set out in greater detail in Table 3.

18. The overrun in respect of "Travel" was due to a change in the system for charging the travel costs of free-lance interpreters and translators, which were previously charged to "Temporary assistance". The overrun under "Contracts" was due primarily to the fact that, in the "Data processing services" area, external programming services became necessary because of a temporary shortage of staff.

19. The near-equality of the overrun in respect of "Equipment: leased or rented" and the underrun in respect of "Equipment: purchased" was due to the substitution of leasing or renting for purchasing in a number of instances.

20. The overrun in respect of "Miscellaneous" was due to the fact that freight costs related to the distribution of printed matter, the costs of insuring computer equipment and the costs of publications sales promotion (previously treated as "General operating expenses") were charged under this heading.

Section 1. Technical assistance and co-operation a/

Exhibit 1

Item of expenditure	Financial performance			Unit utilization		
	Appropriations 1987	Total expenditures 1987	(Overruns) or underruns appropriations	Planned	Actual	
Salaries for established posts - P	2 634 400	2 291 533	342 867	Man-months	492	485
Temporary assistance - P	-	171 496	(171 496)	Man-months	-	47
Salaries for established posts - GS, M&O	1 540 200	1 517 118	23 082	Man-months	744	726
Temporary assistance - GS, M&O	178 100	188 442	(10 342)	Man-months	111	121
Common staff costs	1 478 100	1 353 642	124 458			
Overtime	-	5 661	(5 661)	Hours	-	246
Travel	139 400	131 359	8 041			
Representation and hospitality	2 600	2 043	557			
Training	-	469	(469)			
Experts	95 500	19 722	75 778			
Equipment: leased or rented	3 200	3 110	90			
Equipment: purchased	-	66 258	(66 258)			
Supplies and materials	-	3 290	(3 290)			
General operating expenses	82 800	61 186	21 614			
Miscellaneous	19 700	1 328	18 372			
Sub-total: Direct costs	6 174 000	5 816 657	357 343			
Translation services	482 100	461 494	20 606	Pages	2 350	4 033
Printing and publishing services	59 700	29 186	30 514	Page impressions	1 019 620	1 140 067
Data processing services	852 200	764 100	88 100	CPU hours	680	800
Sub-total: Shared costs	1 394 000	1 254 780	139 220			
TOTAL	7 568 000	7 071 437	496 563^{*/}			

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

*/ Of which \$ 294 000 were earmarked for an additional post adjustment of salaries.

21. The purchase of equipment not provided for in the budget reflects the purchase of office automation equipment with funds saved under other headings.

22. Although a larger than expected number of project reports had to be translated, the costs were absorbed through the system employed for distributing estimated fixed costs among the users of "Translation services".

Section 2. Nuclear energy and safety

Exhibit 2

Item of expenditure	Financial performance			Unit utilization		
	Appropriations 1987	Total expenditures 1987	(Overruns) or underruns appropriations	Planned	Actual	
Salaries for established posts - P	7 016 300	5 616 113	1 400 187	Man-months	1 116	1 079
Temporary assistance - P	272 100	340 856	(68 756)	Man-months	78	67
Salaries for established posts - GS, M&O	2 188 400	2 139 729	48 671	Man-months	996	996
Temporary assistance - GS, M&O	180 400	209 241	(28 841)	Man-months	125	113
Common staff costs	3 278 600	2 707 950	570 650			
Overtime	21 800	43 030	(21 230)	Hours	969	933
Travel	3 402 800	2 586 932	815 868			
Representation and hospitality	47 900	45 487	2 413			
Training	8 100	5 160	2 940			
Experts	430 700	18 668	412 032			
Equipment: leased or rented	72 900	51 818	21 082			
Equipment: purchased	313 200	296 329	16 871			
Supplies and materials	91 600	124 430	(32 830)			
General operating expenses	309 200	211 676	97 524			
Contracts	124 400	177 733	(53 333)			
Research and technical contracts	454 000	401 569	52 431			
Miscellaneous	50 400	108 349	(57 949)			
Sub-total: Direct costs	18 262 800	15 085 070	3 177 730			
Conference services	272 900	243 034	29 866	Number of meetings	130	107
Interpretation services	523 000	408 437	114 563			
Translation services	610 700	692 673	(81 973)	Pages	3 541	4 169
Printing and publishing services	3 519 600	3 328 038	191 562	Page impressions	53 899 600	61 720 768
Data processing services	1 524 700	1 566 300	(41 600)	CPU hours	725	1 205
Contract administration services	103 100	88 528	14 572			
Library	1 367 200	1 269 768	97 432			
Sub-total: Shared costs	7 921 200	7 596 778	324 422			
TOTAL	26 184 000	22 681 848	3 502 152^{*/}			

*/ Of which \$ 849 000 were earmarked for an additional post adjustment of salaries.

23. Appropriation section 2, "Nuclear energy and safety", covers "Nuclear power", "Nuclear fuel cycle", "Nuclear safety" and "Scientific and technical information".
24. The total expenditure of \$ 22 681 848 includes an amount of \$ 1 295 499 for the SNSP, compared to a budget provision of \$ 2 212 600 [4].
25. The overrun in respect of "Temporary assistance - P" was more than offset by the reduced hiring of "Experts".
26. The overrun in respect of "Contracts" related largely to INIS; the number of microfiches purchased was greater than expected and the production of an INIS information film was not provided for.
27. The overrun in respect of "Miscellaneous" was due to the fact that the production costs of a film entitled "The IAEA's activities in implementing the Conventions on Early Notification and Emergency Assistance" and freight costs related to the distribution of "INIS ATOMINDEX" (originally provided for under "General operating expenses") were charged under this heading.
28. The number of meetings held, including those related to the SNSP, was considerably below the number planned. This is also reflected under "Travel" and "Interpretation services".
29. The overrun in respect of "Data processing services" reflects additional requirements for the establishment of a data base for "Environmental monitoring and modelling" (SNSP, programme H).

[4] See Annex 1 to this report: programmes A, B, C, H and I (programme E relates to appropriation section 3).

Section 3. Research and isotopes

Exhibit 3

Item of expenditure	Financial performance			Unit utilization		
	Appropriations 1987	Total expenditures 1987	(Overruns) or underruns appropriations	Planned	Actual	
Salaries for established posts - P	5 929 100	4 706 167	1 222 933	Man-months	1 044	964
Temporary assistance - P	50 700	159 480	(108 780)	Man-months	11	50
Salaries for established posts - GS, M&O	3 156 800	3 144 707	12 093	Man-months	1 416	1 409
Temporary assistance - GS, M&O	67 000	112 415	(45 415)	Man-months	42	88
Common staff costs	3 127 700	2 612 073	515 627			
Overtime	46 300	56 148	(9 848)	Hours	2 058	1 314
Travel	1 576 500	1 249 405	327 095			
Representation and hospitality	23 900	21 358	2 542			
Training	18 200	6 901	11 299			
Experts	280 600	34 884	245 716			
Equipment: leased or rented	83 500	80 810	2 690			
Equipment: purchased	664 400	835 388	(170 988)			
Supplies and materials	586 300	690 754	(104 454)			
General operating expenses	1 409 100	1 339 782	69 318			
Contracts	-	34 178	(34 178)			
Research and technical contracts	1 620 000	1 774 662	(154 662)			
Miscellaneous	319 300	191 670	127 630			
Sub-total: Direct costs	18 959 400	17 050 782	1 908 618			
Conference services	184 100	147 695	36 405	Number of meetings	36	36
Interpretation services	127 100	99 507	27 593			
Translation services	354 700	348 337	6 363	Pages	1 770	1 610
Printing and publishing services	1 296 600	1 291 792	4 808	Page impressions	14 013 645	13 999 232
Data processing services	281 100	430 000	(148 900)	CPU hours	351	205
Contract administration services	445 500	381 447	64 053			
Laboratory services	(2 022 500)	(1 957 066)	(65 434)			
Sub-total: Shared costs	666 600	741 712	(75 112)			
TOTAL	19 626 000	17 792 494	1 833 506 ^{*/}			

*/ Of which \$ 626 000 were earmarked for an additional post adjustment of salaries.

30. Appropriation section 3, "Research and isotopes", covers "Food and agriculture", "Life sciences" and "Research and laboratories". It includes all costs related to the Agency's Laboratories at Seibersdorf and the VIC. The costs of laboratory services rendered to "Safeguards" are transferred to appropriation section 5.
31. The total expenditure of \$ 17 792 494 includes an amount of \$ 222 890 for the SNSP, compared to a budget provision of \$ 266 200 [5].
32. The greater than expected employment of "Temporary assistance - P" staff was necessary in order to partly offset a shortage of regular Professional staff.
33. The overrun in respect of "Overtime" resulted from increased costs relating to the provision of a stand-by service for emergencies at the Seibersdorf Laboratories.
34. Changes necessary in order to meet certain Austrian safety requirements at the Seibersdorf Laboratories resulted in equipment costs for which there had been no provision. Additional costs were also incurred for electrical and heating equipment for the greenhouse built in 1986.
35. The overrun in respect of "Supplies and materials" related to the upgrading and repair of scientific equipment and to unexpectedly large purchases of scientific supplies required for "Animal health", "Analytical quality control", "Analysis of inspection samples" and other activities.
36. The overrun in respect of "Research and technical contracts" resulted largely from increases in activities relating to the areas "Agricultural production", "Chemistry" and "Industrial applications".

[5] See Annex 1 to this report: programme E.

Section 4. Operational facilities

Exhibit 4

Item of expenditure	Financial performance			Unit utilization		
	Appropriations 1987	Total expenditures 1987	(Overruns) or underruns appropriations		Planned	Actual
Salaries for established posts - P	518 700	426 275	92 425	Man-months	108	108
Salaries for established posts - GS, M&O	387 500	391 756	(4 256)	Man-months	180	178
Temporary assistance - GS, M&O	20 900	37 729	(16 829)	Man-months	24	22
Common staff costs	315 100	284 081	31 019			
Travel	24 100	29 256	(5 156)			
Representation and hospitality	2 700	943	1 757			
Training	2 700	395	2 305			
Experts	18 000	6 553	11 447			
Equipment: leased or rented	-	1 379	(1 379)			
Equipment: purchased	156 400	205 026	(48 626)			
Supplies and materials	86 700	133 604	(46 904)			
General operating expenses	38 800	58 680	(19 880)			
Contracts	3 100	1 778	1 322			
Research and technical contracts	38 000	24 700	13 300			
Miscellaneous	1 049 900	1 042 515	7 385			
Sub-total: Direct costs	2 662 600	2 644 670	17 930			
Translation services	1 100	-	1 100	Pages	-	3
Printing and publishing services	105 000	55 873	49 127	Page impressions	1 972 000	813 260
Data processing services	-	33 800	(33 800)	CPU hours	1	-
Contract administration services	4 400	3 632	768			
Charged to ICTP	156 900	141 600	15 300			
Sub-total: Shared costs	267 400	234 905	32 495			
TOTAL	2 930 000	2 879 575	50 425^{*/}			

^{*/} Of which \$ 49 000 were earmarked for an additional post adjustment of salaries.

37. Appropriation section 4, "Operational facilities", covers the Regular Budget portion of the International Centre for Theoretical Physics (Trieste Centre) and Regular Budget portion of the International Laboratory of Marine Radioactivity (Monaco Laboratory). [6]

38. The overrun in respect of "Equipment: purchased" related to the acquisition of a germanium detector and of two electric power stabilization systems for the Monaco Laboratory.

39. With regard to the underrun in respect of "Printing and publishing services", no editing services were ultimately required by the Trieste Centre although provision had been made for them.

40. Expenditures on the Trieste Centre and the Monaco Laboratory funded from outside the Regular Budget are shown in section III of this report, "Extrabudgetary resources supporting Agency projects financed from the Regular Budget".

[6] Expenditure under "Salaries for established posts - P", "Salaries for established posts - GS, M&O" and "Temporary assistance - GS, M&O" and the corresponding man-month figures under "Unit utilization" relate to the staff of the Monaco Laboratory only.

Section 5. Safeguards

Exhibit 5

Item of expenditure	Financial performance			Unit utilization		
	Appropriations 1987	Total expenditures 1987	(Overruns) or underruns appropriations	Planned	Actual	
Salaries for established posts - P	18 142 900	15 838 789	2 304 111	Man-months	3 336	3 247
Temporary assistance - P	86 500	344 261	(257 761)	Man-months	18	98
Salaries for established posts - GS, M&O	4 898 000	4 658 026	239 974	Man-months	2 316	2 158
Temporary assistance - GS, M&O	177 700	169 702	7 998	Man-months	111	113
Common staff costs	7 986 400	6 819 565	1 166 835			
Overtime	12 300	5 341	6 959	Hours	547	220
Travel	4 577 400	5 183 427	(606 027)			
Representation and hospitality	20 700	16 162	4 538			
Training	-	31 828	(31 828)			
Experts	164 500	7 893	156 607			
Equipment: leased or rented	148 600	128 231	20 369			
Equipment: purchased	3 841 700	2 887 567	954 133			
Supplies and materials	1 435 200	1 140 079	295 121			
General operating expenses	845 200	884 477	(39 277)			
Contracts	756 000	927 923	(171 923)			
Research and technical contracts	68 000	58 005	9 995			
Miscellaneous	219 500	298 644	(79 144)			
Sub-total: Direct costs	43 380 600	39 399 920	3 980 680			
Conference services	12 200	24 435	(12 235)	Number of meetings	7	7
Interpretation services	55 800	27 191	28 609			
Translation services	214 000	260 599	(46 599)	Pages	1 320	911
Printing and publishing services	60 800	128 867	(68 067)	Page impressions	3 000 000	3 160 806
Data processing services	1 917 100	1 629 645	287 455	CPU hours	3 000	2 951
Contract administration services	26 600	22 757	3 843			
Laboratory services	2 022 500	1 957 066	65 434			
Legal services	344 400	342 200	2 200			
Sub-total: Shared costs	4 653 400	4 392 760	260 640			
TOTAL	48 034 000	43 792 680	4 241 320^{*/}			

^{*/} Of which \$ 1 921 000 were earmarked for an additional post adjustment of salaries.

41. A large part of the underrun in appropriation section 5 resulted from the restrictions which were imposed in order to cope with the adverse cash flow situation in 1987. Of the \$ 3 625 000 underrun in respect of staff costs [7], \$ 1 704 000 was due to deliberate delays in filling vacant posts.

42. The overrun in respect of "Travel" was caused partly by a larger than expected amount of inspection travel and partly by large exchange rate fluctuations in the Far East. The overrun was financed by a transfer of funds appropriated for the procurement of equipment and supplies to "Travel".

43. The overrun in respect of "Training" resulted from the holding of external training courses for safeguards data processing staff, and the overrun in respect of "Contracts" resulted from the use of outside computer programming services.

44. The large underruns relating to equipment and supplies reflect the above-mentioned transfer of funds to "Travel".

[7] The net result of the overrun in respect of "Temporary assistance - P" and the underruns in respect of "Salaries for established posts - P", "Salaries for established posts - GS, M&O", "Temporary assistance - GS, M&O", "Common staff costs", "Overtime" and "Experts".

Section 6. Policy-making organs

Exhibit 6

Item of expenditure	Financial performance			Unit utilization		
	Appropriations 1987	Total expenditures 1987	(Overruns) or underruns appropriations	Planned	Actual	
Salaries for established posts - P	240 300	202 296	38 004	Man-months	36	36
Salaries for established posts - GS, M&O	52 800	76 438	(23 638)	Man-months	24	30
Temporary assistance - GS, M&O	19 400	26 462	(7 062)	Man-months	13	18
Common staff costs	105 700	92 689	13 011			
Overtime	48 600	46 639	1 961	Hours	2 160	1 931
Travel	6 100	135 278	(129 178)			
Representation and hospitality	8 900	12 944	(4 044)			
Equipment: leased or rented	-	12 396	(12 396)			
Equipment: purchased	-	21 312	(21 312)			
Supplies and materials	4 000	11 481	(7 481)			
General operating expenses	70 500	41 018	29 482			
Contracts	-	5 881	(5 881)			
Miscellaneous	124 700	3 296	121 404			
Sub-total: Direct costs	681 000	688 130	(7 130)			
Conference services	256 300	242 079	14 221	Number of meetings	11	11
Interpretation services	460 600	333 801	126 799			
Translation services	3 667 600	3 361 935	305 665	Pages	17 000	17 233
Printing and publishing services	487 500	371 614	115 886	Page impressions	13 000 000	16 338 182
Data processing services	-	5 900	(5 900)	CPU hours	-	1
Sub-total: Shared costs	4 872 000	4 315 329	556 671			
TOTAL	5 553 000	5 003 459	549 541^{*/}			

^{*/} Of which \$ 199 000 were earmarked for an additional post adjustment of salaries.

45. The overrun in respect of "Travel" reflects the fact that the travel and per diem costs of the External Auditor had been provided for under "Miscellaneous", where there is an approximately equal underrun.

Section 7. Executive management and administration

Exhibit 7

Item of expenditure	Financial performance			Unit utilization		
	Appropriations 1987	Total expenditures 1987	(Overruns) or underruns appropriations	Planned	Actual	
Salaries for established posts - P	5 236 900	4 259 239	977 661	Man-months	924	822
Temporary assistance - P	72 400	176 949	(104 549)	Man-months	15	33
Salaries for established posts - GS, M&O	3 059 100	3 134 780	(75 680)	Man-months	1 344	1 371
Temporary assistance - GS, M&O	99 500	247 519	(148 019)	Man-months	62	158
Common staff costs	2 873 800	2 550 967	322 833			
Overtime	43 700	54 828	(11 128)	Hours	1 942	2 322
Travel	402 200	373 511	28 689			
Representation and hospitality	49 600	34 920	14 680			
Training	546 900	373 047	173 853			
Experts	89 600	18 814	70 786			
Equipment: leased or rented	55 700	47 954	7 746			
Equipment: purchased	78 100	151 106	(73 006)			
Supplies and materials	27 100	80 346	(53 246)			
General operating expenses	255 500	189 945	65 555			
Contracts	-	1 916	(1 916)			
Miscellaneous	457 900	378 650	79 250			
Sub-total: Direct costs	13 348 000	12 074 491	1 273 509			
Conference services	1 100	3 360	(2 260)	Number of meetings	1	3
Interpretation services	18 900	32 628	(13 728)			
Translation services	704 800	680 261	24 539	Pages	3 451	4 785
Printing and publishing services	575 800	563 954	11 846	Page impressions	18 929 672	18 025 071
Data processing services	928 100	904 000	24 100	CPU hours	479	969
Non-shared services	27 300	(4 301)	31 601			
Sub-total: Shared costs	2 256 000	2 179 902	76 098			
TOTAL	15 604 000	14 254 393	1 349 607^{*/}			

^{*/} Of which \$ 580 000 were earmarked for an additional post adjustment of salaries.

46. The "Actual" number of man-months worked by Professional staff serving on established posts was less than the "Planned" number; to some extent, this was compensated for by the employment of more "Temporary assistance - P" staff than originally foreseen. Additional GS staff were hired on a temporary basis in order to cope with some of the regular workload.

47. The costs of "Training" for junior professionals from developing countries were considerably below the budget estimates.

48. The overrun in respect of "Equipment: purchased" reflects the acquisition of personal computers required for operating the Financial Information Control System.

49. With regard to "Translation services", the excess of "Actual" over "Planned" pages related almost entirely to public information material (newsletters, leaflets, etc): the costs were absorbed through the system employed for distributing estimated fixed costs among users.

Section 8. General services

Exhibit 8

Item of expenditure	Financial performance			Unit utilization		
	Appropriations 1987	Total expenditures 1987	(Overruns) or underruns appropriations	Planned	Actual	
Salaries for established posts - P	642 800	564 151	78 649	Man-months	120	120
Salaries for established posts - GS, M&O	2 395 200	2 386 240	8 960	Man-months	1 164	1 156
Temporary assistance - GS, M&O	89 200	54 210	34 990	Man-months	56	39
Common staff costs	1 044 500	988 449	56 051			
Overtime	28 400	21 704	6 696	Hours	1 262	961
Travel	6 100	6 246	(146)			
Representation and hospitality	700	403	297			
Equipment: leased or rented	-	6 957	(6 957)			
Equipment: purchased <u>a/</u>	311 800	255 597	56 203			
Supplies and materials <u>a/</u>	794 800	867 468	(72 668)			
General operating expenses <u>a/</u>	10 033 100	9 964 644	68 456			
Miscellaneous	-	115 210	(115 210)			
Sub-total: Direct costs	15 346 600	15 231 279	115 321			
Translation services	5 600	3 716	1 884	Pages	20	12
Printing and publishing services	65 200	64 011	1 189	Page impressions	2 249 400	1 991 840
Data processing services	102 600	117 900	(15 300)	CPU hours	80	91
Sub-total: Shared costs	173 400	185 627	(12 227)			
TOTAL	15 520 000	15 416 906	103 094^{*/}			
<u>a/</u> VIC operating costs included under these items of expenditure	8 637 000	8 587 874	49 126			

*/ Of which \$ 69 000 were earmarked for an additional post adjustment of salaries.

50. Total expenditure under this appropriation section amounted to about 99% of the amount appropriated. The amount appropriated for VIC operating costs was also almost entirely obligated.

51. The costs of freight and insurance, originally provided for under "General operating expenses", are reflected under "Miscellaneous".

Section 9. Cost of work for others

Exhibit 9

Services	Appropriation 1987	Expenditures UN Organizations 1987	Expenditures TC projects 1987	Total expenditures 1987	(Overrun) or underrun appropriation
Medical services	601 000	571 862	-	571 862	29 138
Library services	1 120 000	760 545	-	760 545	359 455
Data processing services	1 435 000	1 438 022	129 947	1 567 969	(132 969)
Printing services	1 738 000	1 541 824	-	1 541 824	196 176
TOTAL	4 894 000	4 312 253	129 947	4 442 200	451 800

52. Appropriation section 9 reflects the cost of certain services rendered to other United Nations organizations, except in the case of "Data processing services", which were also provided for technical co-operation projects (\$ 129 947). As such projects are financed outside the Agency's Regular Budget, the data processing costs in question are presented under "Cost of work for others".

53. The total cost of data processing services rendered to other United Nations organizations nearly equalled the budget estimate (\$ 1 438 022 compared to \$ 1 435 000).

54. The 1987 budgetary estimates for "Library services" included a provision for the purchase of books and periodicals requested by other organizations. However, at the beginning of 1987 a change was made in the arrangements for handling the invoices for such books and periodicals, which were thenceforth submitted to the other organizations for settlement.

Annexes 1 and 2 to Part I

55. Annexes 1 and 2 contain, respectively, information on financial performance in respect of the SNSP in 1987 and a summary of financial performance and programme implementation by programme area and programme.

ANNEX 1 to PART I
 Summary of SNSP
 financial performance

Programme	1987 budget at AS 12.64	Actual expenditures 1987	(Overrun) or underrun
Programme A Nuclear Power	218 700	159 533	59 167
Programme B Nuclear Fuel Cycle	(14 600)	(44 800)	30 200
Programme C Radioactive Waste Management	69 700	28 524	41 176
Programme E Human Health	266 200	222 890	43 310
Programme H Radiation Protection	907 300	566 423	340 877
Programme I Safety of Nuclear Installations	1 031 500	585 819	445 681
TOTAL	2 478 800	1 518 389	960 411

56. The amount proposed for the SNSP in document GC(XXX)/777/Add.1 was \$ 2 030 000 at AS 19.50 to \$ 1, or \$ 2 809 000 at AS 12.64 to \$ 1 - the average rate of exchange experienced during 1987. Programme modifications resulted in a revised cost estimate of \$ 1 792 000 at AS 19.50 to \$ 1 (see footnote c/ to the table "Summary of SNSP Estimates by Programme" in the Appendix to document GC(XXXI)/802); this corresponds to \$ 2 478 800 at AS 12.64 to \$ 1.

57. As can be seen from the preceding table, most of the \$ 960 411 underrun related to programmes H and I.

58. The underrun in respect of programme H related to Areas of Activity H.1 and H.4. With regard to Area of Activity H.1, "Occupational Radiation Protection and Health Effects", fewer additional staff were recruited than had been provided for and two planned consultants' meetings were not held. With regard to Area of Activity H.4, "Emergency Planning and Preparedness", expenditures for the Emergency Response Unit were lower than expected because the number of consultants' and advisory group meetings convened was lower than foreseen.

59. The underrun in respect of programme I related to Area of Activity I.3, "Safe Siting, Design and Construction of Nuclear Installations", and I.4, "Operational Safety of Nuclear Installations": fewer additional staff were recruited than had been provided for and the number of meetings held was lower than the number planned.

ANNEX 2 to PART I
THE REGULAR BUDGET
by programme area and programme

Programme area/ Programme	1987 Budget	1987 actual expenditure ^{a/}	Financial performance %	Indicators of programme implementation ^{b/} %
1. NUCLEAR POWER AND THE FUEL CYCLE				
A Nuclear Power	6 152 600	5 420 825	88.1	103.4
B Nuclear Fuel Cycle	2 093 600	1 897 842	90.6	97.8
C Radioactive Waste Management	3 933 900	3 646 341	92.7	90.5
Sub-total	12 180 100	10 965 008	90.0	99.3
2. NUCLEAR APPLICATIONS				
D Food and Agriculture	7 249 000	7 093 521	97.9	91.7
E Human Health	4 597 500	4 174 800	90.8	88.7
F Industry and Earth Sciences	2 146 900	1 950 218	90.8	98.1
G Physical and Chemical Sciences	6 757 500	5 986 443	88.6	96.0
Sub-total	20 750 900	19 204 982	92.6	92.9
3. NUCLEAR SAFETY AND RADIATION PROTECTION				
H Radiation Protection	4 079 900	3 493 958	85.6	80.6
I Safety of Nuclear Installations	4 828 300	4 557 475	94.4	94.3
Sub-total	8 908 200	8 051 433	90.4	88.0
4. SAFEGUARDS	47 670 000	45 322 408	95.1	113.1
S. DIRECTION AND SUPPORT				
S.1. General Management and Secretariat of the Policy-making Organs	8 580 000	7 985 331	93.1	-
S.2. Administration	11 206 000	10 724 812	95.7	-
S.3. Technical Co-operation	7 568 000	7 365 437	97.3	105.9
S.4. General Services	15 520 000	15 485 906	99.8	-
S.5. Specialized Service Activities	7 268 600	7 051 407	97.0	99.7
S.6. Shared Support Services	1 367 200	1 323 068	96.8	-
Sub-total	51 509 800	49 935 961	96.9	
Total Agency programmes	141 019 000	133 479 792	94.7	
Services provided to others	4 894 000	4 442 200	90.8	
TOTAL REGULAR BUDGET	145 913 000	137 921 992	94.5	

^{a/} Includes \$ 4 587 000 earmarked for post adjustment (see para. 4 of this report).

^{b/} The indicators of programme implementation are derived from the lists of actions to be implemented in 1987-88 given in Part II of GC(XXX)/777. They are computed for each programme by adding up the implementation percentages for the relevant action, each percentage being defined as the percentage of human resources involved in the corresponding action.

60. A comparison of the indicators of programme implementation for 1987 with those for 1986 [8] shows that the 1987 level of programme implementation was lower in three programme areas. The main reason for the lower implementation level was the special restrictions applied owing to the uncertainty of the cash flow situation.

61. As indicated in paragraph 42 of this report, inspection travel was exempted from these restrictions.

[8] See Annex 2 to Part I of document GC(XXXI)/801.

II. TECHNICAL CO-OPERATION

Table 4

	Total resources available	Disbursements 1987	Obligations 1987	Total disbursements and obligations	Utilization and commitment of available resources
I. Technical Assistance and Co-operation Fund (TACF)	52 969 000	35 460 000	13 207 000	48 667 000	92%
II. UNDP and UNFSSTD	3 330 000	2 169 000	666 000	2 835 000	85%
III. Extrabudgetary resources	14 781 000	3 866 000	3 067 000	6 933 000	47%
Total technical co-operation resources	71 080 000	41 495 000	16 940 000	58 435 000	82%

62. This table summarizes the resources available for technical assistance and co-operation in 1987 and their utilization.

Resources

63. The Technical Assistance and Co-operation Fund (TACF) accounted for the largest share (75%) of the technical co-operation resources available in 1987.

64. The total resources of the TACF were \$ 52.969 million, consisting of unused balances and unliquidated obligations of \$ 22.816 million at 1 January 1987 and total income of \$ 30.153 million during 1987.

65. The resources made available by UNDP and the United Nations Financing System for Science and Technology for Development (UNFSSTD) in 1987 amounted to \$ 3.330 million. The extrabudgetary resources (\$ 14.781 million) consisted of an unused balance and unliquidated obligations of \$ 12.519 million at 1 January 1987 and receipts of \$ 2.262 million during 1987.

Utilization of financial resources

66. Table 4 shows that \$ 58.435 million, or 82%, of the available resources were utilized during 1987. The rate of utilization and commitment of the resources was 92% for the TACF, 85% for resources made available by UNDP and UNFSSTD, and 47% for extrabudgetary resources.

67. Total disbursements amounted to \$ 41.495 million, or 58% of the resources available. Disbursements relating to the TACF amounted to 67% of the TACF resources. Of the \$ 35.460 million of disbursements relating to the TACF, \$ 5.3 million (or 15%) was spent on "Travel".

68. Obligations in the amount of \$ 16 940 000 related to current- and prior-year projects only (future-year obligations are not included); 24% of the resources available were committed by these obligations.

	Utilization and commitment of available resources	
	1986 %	1987 %
I. Technical Assistance and Co-operation Fund	99	92
II. UNDP and UNFSSTD	86	85
III. Extrabudgetary resources	51	47
TOTAL	89	82

69. The above comparison between 1986 [9] and 1987 shows slight decreases for all categories of funds. With regard to the TACF, the decrease was due partly to the fact that future-year obligations of \$ 1 610 000 relating to 1988 financial resources were not recorded in the Agency's accounts for 1987.

[9] See Table 4 in Section II ("Technical co-operation") of Part I ("Report by the Director General on budgetary performance") of document GC(XXXI)/801.

Table 5
Utilization of TACF resources by region and component

	Total resources (1)	Disbursements (2)	Unliquidated obligations (3)	Total (2)+(3) (4)	Utilization and commitment of the resources available (5)
AFRICA					
Experts	1 898 518	1 530 476	171 901	1 702 377	90%
Equipment	6 557 395	3 680 556	2 607 597	6 288 153	96%
Fellowships	346 644	183 392	84 565	267 957	77%
Training	234 553	231 281	5 009	236 290	101%
Sub-contracts	34 732	24 237	-	24 237	70%
Sub-total	9 071 842	5 649 942	2 869 072	8 519 014	94%
ASIA AND THE PACIFIC					
Experts	2 411 751	1 485 281	246 797	1 732 078	72%
Equipment	8 156 461	4 695 680	3 251 990	7 947 670	97%
Fellowships	376 959	227 543	85 220	312 763	83%
Training	460 287	296 440	3 548	299 988	65%
Sub-total	11 405 458	6 704 944	3 587 555	10 292 499	90%
LATIN AMERICA					
Experts	2 377 421	1 745 046	346 624	2 091 670	88%
Equipment	6 299 628	3 717 545	2 105 633	5 823 178	92%
Fellowships	411 140	235 310	25 067	260 377	63%
Training	419 800	341 415	9 171	350 586	84%
Sub-contracts	45 270	58 850	-	58 850	130%
Sub-total	9 553 259	6 098 166	2 486 495	8 584 661	90%
MIDDLE EAST AND EUROPE					
Experts	1 088 723	608 584	15 896	624 480	57%
Equipment	9 324 573	6 132 716	2 665 422	8 798 138	94%
Fellowships	174 717	146 077	15 906	161 983	93%
Training	53 664	9 112	-	9 112	17%
Sub-contracts	213 053	92 151	52 771	144 922	68%
Sub-total	10 854 730	6 988 640	2 749 995	9 738 635	90%
INTERREGIONAL					
Experts	1 208 716	1 210 853	389 477	1 600 330	132%
Equipment	473 728	191 823	58 635	250 458	53%
Fellowships	21 941	12 604	-	12 604	57%
Training	3 280 604	2 614 397	59 744	2 674 141	82%
Sub-contracts	26 178	-	-	-	0%
Sub-total	5 011 167	4 029 677	507 856	4 537 533	91%
GLOBAL					
Fellowships	6 021 358	5 436 857	926 381	6 363 238	106%
Miscellaneous	210 184	170 146	470	170 616	81%
Sub-total	6 231 542	5 607 003	926 851	6 533 854	105%
RESERVE					
Experts	274 915	166 475	10 350	176 825	64%
Equipment	320 720	98 972	68 390	167 362	52%
Fellowships	87 350	32 146	-	32 146	37%
Training	105 600	46 325	-	46 325	44%
Sub-contracts	52 250	37 891	-	37 891	73%
Sub-total	840 835	381 809	78 740	460 549	55%
GRAND TOTAL	52 968 833	35 460 181	13 206 564	48 666 745	92%

70. Unliquidated TACF obligations relate to both current- and prior-year projects (see para. 68 of this report). The highest resource utilization rate (106%) was achieved under "Global", which covers mainly non-project-related fellowships. The lowest resource utilization rate (55%) relates to the "Reserve", which is used only as needed.

Table 6
TACF expenditure by area and programme component a/

	Net expenditure 1986	Net expenditure 1987	Increase/ (decrease)
I. TACF resources by area:			
Africa	5 750 781	5 625 114	(2%)
Asia and the Pacific	7 119 942	7 045 058	(1%)
Latin America	6 369 580	5 367 363	(16%)
Middle East and Europe	7 973 783	4 626 683	(42%)
Interregional	4 088 858	3 332 864	(18%)
Sub-total	31 302 944	25 997 082	(17%)
Administrative expenses	146 005	170 616	17%
TOTAL	31 448 949	26 167 698	(17%)
II. TACF resources by component:			
Experts	5 559 546	6 634 598	19%
Equipment	16 907 949	10 880 559	(36%)
Fellowships	4 697 094	5 801 212	24%
Training courses	3 762 794	2 425 681	(36%)
Sub-contracts	375 561	255 032	(32%)
Miscellaneous	146 005	170 616	17%
TOTAL	31 448 949	26 167 698	(17%)

a/ Net expenditure is equal to disbursements plus year-end unliquidated obligations minus unliquidated obligations carried forward from the previous year.

71. With regard to Table 6, net expenditures for experts and fellowships were higher in 1987 than in 1986 for all areas.

72. The main reason for the 36% decrease in the case of "Training courses" was that advance payments made in 1987 for training courses for which there has not yet been a final settlement of accounts are no longer shown as obligations (these advance payments will be reflected in the 1988 accounts).

Table 7
TACF - Utilization of non-convertible currencies a/
(in United States dollars)

	ALB	BUL	CHA	CUB	CZE	DRK	GDR	HUN	POL	ROM	USR <u>b/</u>	Total
Cash in bank as at 31.12.86	12 769	53 147	127 009	342 968	679 741	157 137	256 766	61 310	245 124	197 526	8 070 628	10 204 125
Pledges for 1987	3 400	54 399	185 700	30 669	241 089	18 242	488 590	75 000	138 194	-	4 408 272	5 643 555
Prior year pledge payment	7 500	3 035	-	2 568	-	-	-	-	-	-	-	13 103
Assessed programme costs received during 1987	21 429	33 088	-	36 175	-	-	-	48 946	78 322	19 584	-	237 544
Adjustment to resources <u>c/</u>	-	(6 137)	(8 612)	23 365	(12 035)	-	(117 019)	79 129	(13 133)	156	(64 435)	(118 721)
I. Total resources	45 098	137 532	304 097	435 745	908 795	175 379	628 337	264 385	448 507	217 266	12 414 465	15 979 606
Disbursements as at 31.12.87	-	39 686	133 353	422	86 653	1 484	529 032	255 125	109 407	(1 127)	5 165 085	6 319 120
Obligations as at 31.12.87	-	115 837	10 575	-	53 906	4 543	223 910	284 331	48 792	2 010	4 827 961	5 571 865
II. Total expenditure	-	155 523	143 928	422	140 559	6 027	752 942	539 456	158 199	883	9 993 046	11 890 985
Unobligated funds	45 098	(17 991)	160 169	435 323	768 236	169 352	(124 605)	(275 071)	290 308	216 383	2 421 419	4 088 621
Expenditure as a percentage of resources	0%	113%	47%	0%	15%	3%	120%	204%	35%	0%	80%	74%

a/ Local currencies revalued at December rate of exchange.

b/ Includes Ukrainian SSR and Byelorussian SSR.

c/ Includes all non-budgetary cash movements such as advances and refunds.

III. EXTRABUDGETARY RESOURCES

SUPPORTING AGENCY PROJECTS FINANCED FROM THE REGULAR BUDGET

73. Total extrabudgetary resources in 1987, excluding those supporting technical co-operation projects, amounted to \$ 27 001 554, of which 84% were spent or obligated.

Total resources available

74. The resources available for individual projects financed through contributions from single Member States are summarized under the sub-total by countries in Table 8; contributions for projects supported by several Member States and by other organizations are reflected under the sub-total by projects.

Expenditure

75. In 1987 the implementation rate was relatively low. It should be borne in mind, however, that activities are initiated only after funds have been received by the Agency.

76. With regard to the International Centre for Theoretical Physics (Trieste Centre), which is financed jointly by the Italian Government, UNESCO and the Agency (see Exhibit 4), funds were made available in 1987 by Brazil, Denmark, the Islamic Republic of Iran, Japan, Kuwait, Qatar, Sweden, the International School for Advanced Studies in Trieste (SISSA), the Royal Society (United Kingdom) and the United Nations University.

77. Programme implementation at the Trieste Centre was hampered by the fact that the 1987 regular contribution due from a Member State was not made available in 1987.

78. A serious cash shortage at the Trieste Centre was overcome through an arrangement whereby a payment towards the operation of the Centre was made out of funds-in-trust held by the United Nations Industrial Development Organization (UNIDO). This loan to the Agency is not included among the resources available to the Centre.

79. Cash resources available for executing United Nations Environment Programme (UNEP) projects at Monaco remained below actual expenditure. However, the approved UNEP budget for these projects covers total expenditure incurred.

(signed) HANS BLIX
Director General

Table 8
 Extrabudgetary Resources by Fund
 (non-TC related)
 1987 Financial Performance Report
 as at 31 December 1987

Fund/Division (Projects)	Total resources available	Expenditures			Utilization and commitment of available resources %	
		Disbursements 1987	Unliquidated obligations 1987	Total 1987		
Countries (Projects supported by one country)						
Australia	Food and Agriculture	138 936	46 814	24 233	71 047	51.1%
	Physical and Chemical Sciences	74 190	54 125	4 074	58 199	78.4%
	Sub-total	213 126	100 939	28 307	129 246	60.6
Canada	Safeguards	381 801	430 437	-	430 437	112.7%
	Nuclear Power	41 585	37 055	-	37 055	89.1%
	Sub-total	423 386	467 492	-	467 492	110.4
France	Safeguards	181 940	78 035	-	78 035	42.9%
Finland	Nuclear Safety	107 083	91 980	-	91 980	85.9%
Germany, Fed Rep of	Food and Agriculture	129 354	53 537	10 810	64 347	49.7%
	Physical and Chemical Sciences	194 198	110 647	16 916	127 563	65.7%
	Safeguards	727 719	154 466	403 421	557 887	76.7%
	Nuclear Power	89 091	-	-	-	0.0%
	Sub-total	1 140 362	318 650	431 147	749 797	65.8%
Italy	Food and Agriculture	725 197	155 502	27 786	183 288	25.3%
	Physical and Chemical Sciences	241 995	41 993	72 960	114 953	47.5%
	Safeguards	125 455	11 001	-	11 001	8.8%
	Life Sciences	296 000	-	-	-	0.0%
	Administration	397 300	-	-	-	0.0%
Sub-total	1 785 947	208 496	100 746	309 242	17.3%	
Japan	Food and Agriculture	12 754	1 740	-	1 740	13.6%
	Life Sciences	417 121	78 113	9 279	87 392	21.0%
	Safeguards	286 890	195 954	-	195 954	68.3%
Sub-total	716 765	275 807	9 279	285 086	39.8%	
Netherlands	Food and Agriculture	110 467 ^{a/}	166 019	3 924	169 943	153.8%
	Nuclear Safety	187 327	39 866	-	39 866	21.3%
	Sub-total	297 794	205 885	3 924	209 809	70.5%
Sweden	Food and Agriculture	513 597	223 511	136 387	359 898	70.1%
	Safeguards	25 436	15 353	-	15 353	60.4%
	Sub-total	539 033	238 864	136 387	375 251	69.6%
UK	Safeguards	130 411	59 352	-	59 352	45.5%
USA	Food and Agriculture	163 330	140 998	7 339	148 337	90.8%
	Life Sciences	43 742	7 036	-	7 036	16.1%
	Physical and Chemical Sciences	88 531	38 398	-	38 398	43.4%
	Nuclear Safety	153 040	107 543	-	107 543	70.3%
	Safeguards	2 594 382	2 287 788	90 000	2 377 788	91.7%
	Administration	48 055	33 539	-	33 539	69.8%
	Nuclear Fuel Cycle	827	827	-	827	100.0%
	Sub-total	3 091 907	2 616 129	97 339	2 713 468	87.8%
USSR	Safeguards	589 573	193 418	6 700	200 118	33.9%
Sub-total by countries		9 217 327	4 855 047	813 829	5 668 876	61.5%

a/ The Government of the Netherlands also made a deposit of \$ 174 329.

Table 8 (continued)

Fund/Division (Projects)	Total resources available	Expenditures			Utilization and commitment of available resources %	
		Disbursements 1987	Unliquidated obligations 1987	Total 1987		
Projects (Projects supported by various donors)						
STF	Seibersdorf Training Facilities	550 000	-	-	-	0.0%
ICGFI	International Consultant Group on Food Irradiation	176 193	80 547	762	81 309	46.1%
ICTP	Trieste	12 491 300 ^{a/}	12 589 591	99 005	12 688 596	101.6%
ILMR ^{b/}	Monaco	377 378	197 443	4 350	201 793	53.5%
SMPR	Small and Medium Power Reactors	5 613	5 613	-	5 613	100.0%
TWAS	Third World Academy of Sciences	3 823 561	3 619 763	-	3 619 763	94.7%
UNEP	United Nations Environment Programme	360 182	397 772	54 956	452 728 ^{c/}	125.7%
	Sub-total by projects	17 784 227	16 890 729	159 073	17 049 802	95.9%
TOTAL		27 001 554	21 745 776	972 902	22 718 678	84.1%

^{a/} Excludes \$ 2 000 000 received from UNIDO on a temporary basis.

^{b/} Various projects.

^{c/} As agreed with UNEP, reimbursement of expenditures will be made according to the actual amount spent.

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

29 March 1988

Sir,

In accordance with Financial Regulation 12.04, I have the honour to present my report on the Accounts of the International Atomic Energy Agency for the year ended 31 December 1987. The financial Statements, which I have examined and certified, are transmitted herewith.

Accept, Sir, the assurances of my highest consideration.

(signed) D.G. Njoroge
External Auditor

Enclosures

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

P A R T I I

REPORT OF THE EXTERNAL AUDITOR TO THE BOARD OF GOVERNORS
ON THE AUDIT OF THE ACCOUNTS OF THE INTERNATIONAL ATOMIC ENERGY AGENCY
FOR THE YEAR ENDED 31 DECEMBER 1987

Introduction

1. The Director General of the International Atomic Energy Agency has, in accordance with Financial Regulation 11.04, submitted to me for audit the financial Statements and associated Schedules forming the Agency's accounts for the year ended 31 December 1987.

Audit Opinion

2. I have examined the accounts of the Agency for the year ended 31 December 1987 in accordance with the principles set out in the annex to the Financial Regulations of the International Atomic Energy Agency and in conformity with generally accepted auditing standards. I have obtained all the information and explanations that I have required and, as a result of my audit, I certify that, in my opinion:

- a) The financial Statements are in agreement with the books and records of the Agency and present fairly the Agency's financial position as at 31 December 1987;
- b) The financial transactions reflected in the Statements have been in accordance with the Rules and Regulations, the budgetary provisions and other applicable directions; and that
- c) Securities and moneys on deposit and in hand have been verified by certificates and/or confirmations received direct from the Agency's depositories.

REPORT

GENERAL

Internal Audit

3. As in previous years, I have worked in close co-operation with the Office of Internal Audit and Management Services and I have taken into account the coverage and findings of audits carried out by that office.

Unrealized Gains and Losses on revaluation of currency

4. Up to the end of 1986, the losses arising from currency fluctuations were offset against gains during the same financial period. At the close of the financial period any net gains were taken into account as miscellaneous income and any net losses were charged to the budget of the financial period. During 1987, however, the Agency's Significant Accounting Policies were revised in order to recognize and account for unrealized gains and losses arising from monthly revaluation of cash balances to the UN rate of exchange. Under the new Accounting Policy the net losses arising from currency revaluation at the close of the financial year, whether realized or unrealized are, as in previous years, charged to the budget of the current financial year. However, only the net realized gains are, as in previous years taken into account as miscellaneous income while the unrealized net gains are treated as a provision for revaluation of cash in the balance sheet.

5. At the close of 1987, the net unrealized gains and losses arising out of revaluation of currency in the Administrative and related Funds cash balances to the UN rate of exchange, excluding an unrealized gain of \$ 387 077 relating to one non-convertible currency Fund, amounted to \$ 4 611 857 and \$ 1 060 316 respectively. Consequently, in accordance with the revised Significant Accounting Policies the net unrealized losses of \$ 1 060 316 have been offset against miscellaneous income in the Administrative Fund while the unrealized gains of \$ 4 611 857 are held in a provision account as reflected in Statement I.D.

6. In accordance with the same policies, the net total unrealized losses of \$ 1 330 632 arising from currency revaluations of cash balances in the Technical Assistance and Co-operation Fund and the related Trust Funds accounts at the close of 1987 financial year have been charged to the TACF income for the year.

ADMINISTRATIVE FUND

Contributions to the Regular Budget

7. The assessed contributions receivable from Member States in respect of the 1987 Regular Budget, was \$ 136 378 959. Out of this amount, a total of \$ 109 086 053 or 79.99% including credits totalling to \$ 11 558 311 due to Member States on account of prior years' surpluses, was received by 31 December 1987. This compares unfavourably with the position in 1986, when out of the assessed contributions of \$ 108 987 631 receivable, a total of \$ 98 026 534 or 89.94% including credits totalling \$ 17 760 038 due to Member States on account of prior years' surpluses was realized by 31 December 1986.

8. The cumulative unpaid assessed contributions stood at \$ 30 607 015 as at 31 December 1987 and included an amount of \$ 3 314 109 due in respect of 1986 and earlier years contributions from 29 Member States the majority of whom have not, as reported in the previous years, paid their contributions for many years. As indicated in Schedule B.1, out of the outstanding contributions of \$ 27 292 906 for 1987, \$ 21 057 228 was due from one Member State.

Unencumbered Balance of Appropriations

9. Statement I.A shows an unencumbered balance of appropriations of \$ 12 126 208, representing 8.59% of the 1987 appropriations of \$ 141 019 000 for the Agency's Programmes. The comparative figures for the last four years are as follows:

Year	Appropriation \$	Expenditure \$	Unencumbered balance \$	Percentage of appropriation %
1984	93 298 000	80 252 881	13 045 119	13.98
1985	91 611 000	85 343 000	6 268 000	6.84
1986	114 900 746	109 770 033	5 130 713	4.46
1987	141 019 000	128 892 792	12 126 208	8.59

10. The underrun of 8.59% in 1987 would thus represent a fall in the overall rate of implementation of the Budget when compared with 1985 and 1986. As stated in the Director General's budgetary performance report, the high level of unencumbered balance was due to the unutilized earmarkings for post adjustments, reduction of provision for the Supplementary Nuclear Safety Programme and restrictions on spending due to adverse cash flow situation resulting from substantial late payments of annual contributions by Member States. In this regard, it will be noted from Statement I.C that the total disbursements for 1987 amounted to \$ 124 401 898 against total receipts of \$ 117 418 302 for the year.

Unliquidated Obligations

11. The total unliquidated obligations relating to the Administrative Fund stood at \$ 8 933 094 as at 31 December 1987 compared to \$ 7 494 032 as at 31 December 1986. Out of this figure, an amount of \$ 6 966 930 or approximately 78% of the unliquidated obligations for 1987, relates to the following three appropriation sections:

<u>Section</u>	<u>Amount</u>	<u>Percent</u>
Research & Isotopes	\$ 1 265 650	14
Safeguards	1 989 810	22
General Services	3 711 470	42
Total	<u>\$ 6 966 930</u>	<u>78</u>

12. As in the previous years, the main reasons for the high level of unliquidated obligations were delays in delivery of equipment for the safeguards programme and

delays in the execution of scientific and technical contracts. The explanation for the high level of unliquidated obligations under general services is stated to be due to delay in the receipt of bills for VIC maintenance work and other services, a matter which is outside the Agency's control.

13. In accordance with the authority granted by the Board of Governors the Director General has approved the carry forward into 1988 of unliquidated obligations of \$ 2 778 947 in respect of goods not delivered and services not rendered as at 31 December 1987 as follows:

1986 Research contracts	\$ 388 017
1987 Research contracts	761 288
1987 Technical contracts	81 200
1987 Other Obligations	1 548 442
Total	<u>\$ 2 778 947</u>

14. As reported in paragraph 5 of the Director General's introduction to the Report on the Agency's Accounts for 1987 the unliquidated obligations for 1987 include a provision of \$ 340 000 for the purchase of a fire suppression system for the protection of the Agency's computer hardware and software in the computer centre. Available information, however, indicates that by 31 December 1987 no firm commitment had been made for the purchase of the proposed fire suppression system and the charging of the expenditure of \$ 340 000 against 1987 funds does not therefore appear to conform to the Agency's Financial Regulation 5.03.

Cash Balances as at 31 December 1987

15. The Agency's cash holding as at 31 December 1987 includes current and deposit account balances equivalent to \$ 698 432 and \$ 2 000 000 respectively held by various banks, confirmation certificates of which have not been received. In addition, bank reconciliations in respect of two accounts showing total balances equivalent to \$ 55 518 have not been done because the banks statements have not been received.

TECHNICAL ASSISTANCE AND CO-OPERATION FUND

Assessed Programme Costs

16. In the previous Reports, reference was made to non-payment, by a large number of Member States, of Assessed Programme Costs of Technical Assistance Programmes. A review of the position for 1987 indicates that out of Assessed Programme Costs of \$ 1 811 018 receivable in 1987 in respect of technical assistance delivered in 1986 only \$ 538 393 was received leaving a balance of \$ 1 272 625 unpaid as at 31 December 1987. The cumulative arrears of Assessed Programme Costs was \$ 3 365 847 as at 31 December 1987 compared to \$ 2 851 538 as at 31 December 1986.

Unused Balance and Unliquidated Obligations as at 31 December 1987

17. Statement II.C shows an unused balance of \$ 4 302 088 or 8.12% of the total funds of \$ 52 968 833 available during 1987 compared to the unused balance of only \$ 316 778 or 0.6% of the total funds of \$ 52 498 384 available during 1986. The

Statement also shows a balance of unliquidated obligations of \$ 13 206 564 as at 31 December 1987 or 27.13% of the total expenditure of \$ 48 666 745 incurred during the year compared with unliquidated obligations balance of \$ 22 499 047 as at 31 December 1986 or 43.11% of the total expenditure of \$ 52 181 606 incurred during 1986.

18. The increase in the year end unused balance would tend to indicate an overall drop in the rate of project implementation from \$ 52 181 606 or 99.04% of the resources available in 1986 to \$ 48 666 745 or 91.88% of the resources available in 1987. The decrease in the unliquidated obligations at the year end has been explained as being mainly due to policy changes which resulted in the criteria for recording of the unliquidated obligations under the Technical Assistance and Co-operation Fund being brought in line with that applicable to other Funds. As a result obligations of a value of less than \$ 500 were not recorded in the system during 1987. In addition future years obligations have not been included as was the case in the previous years.

ACTIVITIES PARTIALLY FINANCED FROM THE ADMINISTRATIVE FUND

International Centre for Theoretical Physics (ICTP)

19. The total pledged contributions for ICTP for 1987 amounted to \$ 16 349 271 as shown in Statement III.B and exceeded the estimated resources of \$ 13 246 000 by \$ 3 103 271. However, actual contributions received for the year were \$ 8 901 471 which was \$ 4 344 529 or 32.8% short of the estimated resources of \$ 13 246 000. Out of the outstanding balance of \$ 7 447 800 in pledged contributions an amount of \$ 7 346 939 was due from one Member State.

20. As a result of the delayed payment of contributions, the total resources actually available for implementation of the ICTP programme in 1987 amounted to \$ 13 736 788, inclusive of balances brought forward from prior years. The delays in payment of contributions led to a serious cash flow problem at the International Centre for Theoretical Physics in Trieste. As indicated in the Director General's report on budgetary performance this was bridged through an advance of \$ 2 million from the affected Member State's funds held by UNIDO in trust. The advance of \$ 2 million is included in Statement III.D under accounts payable.

EXTRABUDGETARY FUNDS

Extrabudgetary Funds - Unused Resources

21. Statement IV.A shows unused resources of \$ 11 217 451 as at 31 December 1987 representing 36.95% of the total amount of \$ 30 360 956 available for various projects funded by Member States, United Nations and other International Organizations during the year. There was therefore a slight improvement over the implementation rate in 1986 when the unused balances amounted to about 47% of the funds available, including outstanding pledges and other contributions. As stated in previous years, the speed at which extrabudgetary funds activities are implemented depends on the donor countries' own timetables and implementation can only start after the funds have been received by the Agency.

OTHER MATTERS

Losses of Assets

22. Losses of assets amounting to \$ 3 930 were reported to me in accordance with Financial Regulation 10.05. Action to recover these losses through insurance has been taken. The Director General has approved the write-off of assets valued at \$ 1 814 in accordance with Financial Regulation 10.05.

United Nations Development Programme

23. Seven certified statements and schedules together with an audit report on the Agency's participation in the United Nations Development Programme and co-operation in the United Nations Financing System for Science and Technology for Development have been transmitted to the Administrator of the United Nations Development Programme. A copy of the report has also been submitted to the Director General.

Vienna International Centre Commissary

24. In accordance with the relevant regulations, I have audited the accounts of the Vienna International Centre Commissary, a common service for which the Agency has management responsibility. I have submitted to the Director General certified statements in respect of the Commissary for the year ended 31 December 1987.

Other special funds and accounts

25. I have also audited in accordance with the relevant regulations the following other special accounts for which the Agency has management responsibility:

Seibersdorf Restaurant Accounts
Staff Welfare Fund Accounts
Housing Projects Accounts

I have submitted to the Director General certified statements in respect of these accounts for the year ended 31 December 1987.

Acknowledgement

26. As in the previous years, I wish to record my appreciation for the very valuable assistance and co-operation extended to me and my officers by the Director General and his staff during the audit of the Agency's accounts for the year 1987. The readiness of the Agency staff to provide information and give explanations when requested to do so has, as in the past, greatly speeded and facilitated the audit work.

(signed) D.G. NJOROGE
External Auditor

Vienna, 29 March 1988

P A R T I I I

STATEMENTS

TEXT OF A LETTER DATED 28 MARCH 1988 FROM THE DIRECTOR GENERAL
TO THE EXTERNAL AUDITOR

Sir,

Pursuant to financial regulation 11.04, I have the honour to submit the accounts of the International Atomic Energy Agency for the year ended 31 December 1987, which I hereby approve. The financial statements have been prepared and certified as correct by the Director, Division of Budget and Finance.

Accept, Sir, the assurances of my highest consideration.

(signed) HANS BLIX
Director General

CERTIFICATE OF THE EXTERNAL AUDITOR ON THE ACCOUNTS
OF THE INTERNATIONAL ATOMIC ENERGY AGENCY
FOR THE YEAR ENDED 31 DECEMBER 1987

The financial statements of the International Atomic Energy Agency for the financial year ended 31 December 1987, comprising the Statements numbered I.A to IV.D and the associated schedules, properly identified, have been examined in accordance with my directions. I have obtained all the information and explanations that I have required for the purpose of the audit and I certify as a result of the audit that, in my opinion, the financial Statements are correct.

(signed) D. G. NJOROGE
External Auditor

Vienna, 29 March 1988

ADMINISTRATIVE FUND

BUDGET APPROPRIATIONS, EXPENDITURES AND UNENCUMBERED BALANCES, BY SECTIONS OF THE BUDGET
FOR THE YEAR ENDED 31 DECEMBER 1987

Appropriation section	Appropriations ^{a/}	Expenditures			Unencumbered balances of appropriations
		Disbursements	Unliquidated obligations	Total	
1. Technical assistance and co-operation	7 568 000	7 004 880	66 557	7 071 437	496 563
2. Nuclear energy and safety	26 184 000	22 184 033	497 815	22 681 848	3 502 152
3. Research and isotopes	19 626 000	16 526 844	1 265 650	17 792 494	1 833 506
4. Operational facilities	2 930 000	2 734 450	145 125	2 879 575	50 425
5. Safeguards	48 034 000	41 802 870	1 989 810	43 792 680	4 241 320
6. Policy-making organs	5 553 000	4 951 348	52 111	5 003 459	549 541
7. Executive management and administration	15 604 000	13 896 336	358 057	14 254 393	1 349 607
8. General services	15 520 000	11 705 436	3 711 470	15 416 906	103 094
Total Agency programmes	141 019 000	120 806 197	8 086 595	128 892 792	12 126 208
9. Shared support services (Cost of work for others)	4 894 000	3 595 701	846 499	4 442 200	451 800
CONSOLIDATED TOTAL	145 913 000	124 401 898	8 933 094	133 334 992	12 578 008

^{a/} GC(XXX)/RES/458, para. 1

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

ADMINISTRATIVE FUND
ESTIMATED AND ACTUAL RESOURCES FOR THE YEAR ENDED 31 DECEMBER 1987

	Original estimates ^{a/}	Actual resources			Difference
		Receipts	Outstanding	Total	
Assessed contributions from Member States	136 378 959	109 086 053	27 292 906	136 378 959	-
Miscellaneous income					
(a) Income from work for others					
Data processing services	1 428 000	1 474 244	100 403	1 574 647	146 647
Printing services	1 733 000	1 116 695	437 473	1 554 168	(178 832)
Medical services	594 000	477 354	95 160	572 514	(21 486)
Library services	1 139 000	558 184	202 361	760 545	(378 455)
Sub-total	4 894 000	3 626 477	835 397	4 461 874	(432 126)
(b) Attributable to specific programmes					
Publications of the Agency - INIS	562 000	448 558	-	448 558	(113 442)
Publications of the Agency - Other	692 000	951 626	-	951 626	259 626
Laboratory income	170 000	176 605	-	176 605	6 605
INIS/AGRIS Direct Access income	-	227 128	-	227 128	227 128
Amounts recoverable under safeguards agreements	250 000	161 928	-	161 928	(88 072)
Programme support income	770 000	501 842	-	501 842	(268 158)
Other income	8 000	7 687	-	7 687	(313)
Sub-total	2 452 000	2 475 374	-	2 475 374	23 374
(c) Not attributable to specific programmes					
Investment and interest income	2 080 000	2 028 100	-	2 028 100	(51 900)
Gain on exchange of currencies	108 041	26 804	-	26 804	(81 237)
Other	-	175 494	-	175 494	175 494
Sub-total	2 188 041	2 230 398	-	2 230 398	42 357
Sub-total (b) and (c)	4 640 041	4 705 772	-	4 705 772	65 731
TOTAL MISCELLANEOUS INCOME	9 534 041	8 332 249	835 397	9 167 646	(366 395)
TOTAL CONTRIBUTIONS AND MISCELLANEOUS INCOME	145 913 000	117 418 302	28 128 303	145 546 605	(366 395)

a/ GC(XXX)/RES/458, para. 2.

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

STATEMENT I.B

STATEMENT I.C

ADMINISTRATIVE FUND
INCOME AND EXPENDITURE IN THE YEAR ENDED 31 DECEMBER 1987

	1987	1986
1. CURRENT YEAR		
Receipts (Statement I.B)	117 418 302	110 627 996
Disbursements (Statement I.A)	(124 401 898)	(106 501 573)
Excess (Shortfall) of receipts over disbursements	(6 983 596)	4 126 423
Unliquidated obligations (Statement I.A)	(8 933 094)	(7 494 032)
Provisional deficit	(15 916 690)	(3 367 609)
Contributions receivable (Schedule B.1)	27 292 906	10 961 097
Special contributions receivable	-	203 000
Miscellaneous receivable (Statement I.B)	835 397	1 020 600
Provisional budgetary surplus	12 211 613	8 817 088
Provisional budgetary surplus due to:		
Unencumbered balance as at 31 December 1987 (Statement I.A)	12 578 008	5 363 141
Contribution assessed on new Member State	-	15 452
Surplus (Deficit) of miscellaneous revenues over budget (Statement I.B)	(366 395)	3 438 495
	12 211 613	8 817 088
2. PRIOR YEARS		
1986 provisional deficit carried forward	(3 367 609)	
Receipt of contributions	11 526 309	
Receipt of special contributions	198 000	
Receipt of miscellaneous income	1 020 600	
	9 377 300	
Savings on liquidation of obligations	589 831	
	9 967 131	
Less: Allocation of reserve - Safeguards programme	(1 000 000)	
- VIC Child Care Centre	(94 930)	
	8 872 201	
Other surpluses held		
Available for surrender but withheld pending receipt of contributions, 1959 - 1968, 1979 - 1984	244 605	
less surrendered in 1987	(137 082)	
	107 523	244 605
1985 final surplus available	10 892 799	
less surrendered in 1987	(10 777 356)	
	115 443	10 892 799
	9 095 167	11 137 404

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

I. ADMINISTRATIVE FUND

ASSETS, LIABILITIES, RESERVES AND SURPLUSES AS AT 31 DECEMBER 1987

ASSETS	1986		LIABILITIES, RESERVES AND SURPLUSES	
	1987	(Reclassified)	1987	1986 (Reclassified)
CASH IN HAND AND AT BANKS			UNLIQUIDATED OBLIGATIONS	
Cash in hand and travellers' cheques	134 291	105 066	Current year (Statement I.A)	8 933 094
Current accounts and deposit accounts at banks (Schedule A)	<u>19 647 180</u>	<u>26 065 869</u>	Prior years	<u>388 017</u>
	<u>19 781 471</u>	<u>26 170 935</u>		<u>8 074 802</u>
CONTRIBUTIONS RECEIVABLE FROM MEMBER STATES (Schedule B.1)			CONTRIBUTIONS RECEIVED IN ADVANCE FROM MEMBER STATES	<u>12 040 631</u>
1959-1981 Budgets	431 617	442 596	ACCOUNTS PAYABLE AND OTHER CREDIT BALANCES	
1982 Budget	138 842	144 769	Staff accounts	2 938 779
1983 Budget	171 025	176 949	United Nations, specialized agencies and other international organizations	437 282
1984 Budget	177 671	665 426	Member States	274 253
1985 Budget	451 540	1 061 510	Suppliers and contractors	166 939
1986 Budget	<u>1 943 414</u>	<u>10 961 097</u>	Other accounts	<u>328 644</u>
	3 314 109	13 452 347		<u>4 145 897</u>
1987 Budget	<u>27 292 906</u>	-	PROVISION FOR REVALUATION OF CASH	<u>4 611 857</u>
	<u>30 607 015</u>	<u>13 452 347</u>	RESERVES	
SPECIAL CONTRIBUTIONS RECEIVABLE FROM MEMBER STATES	<u>5 000</u>	<u>203 000</u>	Future programmes	2 284 661
			Other	<u>594 816</u>
ACCOUNTS RECEIVABLE AND OTHER DEBIT BALANCES				<u>2 879 477</u>
Staff accounts	745 367	701 934	SURPLUSES FOR SURRENDER (Statement I.C)	
United Nations, specialized agencies and other international organizations	1 358 661	1 330 996	1959-1968, 1979-1985 withheld pending receipt of contributions	222 966
Member States	3 564 371	2 097 531	1986 for surrender (Schedule C.1)	<u>8 872 201</u>
Suppliers and contractors	684 293	549 635		<u>9 095 167</u>
Publications invoices outstanding	580 791	446 236	UNDISTRIBUTED BUDGETARY SURPLUSES	
Other accounts	<u>297 893</u>	<u>256 426</u>	Arrears of contributions receivable from Member States, 1959-1986 Budgets (Schedule B.1)	3 314 109
	<u>7 231 376</u>	<u>5 382 758</u>	Arrears of special contribution	5 000
TOTAL ASSETS	<u>57 624 862</u>	<u>45 209 040</u>	Provisional budgetary surplus, current year (Statement I.C)	<u>12 211 613</u>
				<u>15 530 722</u>
			TOTAL LIABILITIES, RESERVES AND SURPLUSES	<u>57 624 862</u>
				<u>45 209 040</u>

2. WORKING CAPITAL FUND

ASSETS AND LIABILITIES AS AT 31 DECEMBER 1987

ASSETS	1986		LIABILITIES	
	1987	1986	1987	1986
Cash in Banks (Schedule A)	1 999 800	1 999 800	Principal of the Fund as fixed by the General Conference at its thirtieth regular session	2 000 000
Advances receivable	<u>200</u>	<u>600</u>	Advance assessed on new Member State	<u>400</u>
TOTAL ASSETS	<u>2 000 000</u>	<u>2 000 400</u>	TOTAL LIABILITIES	<u>2 000 400</u>

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

T E C H N I C A L A S S I S T A N C E A N D C O - O P E R A T I O N F U N D
R E S O U R C E S , E X P E N D I T U R E S A N D U N U S E D R E S O U R C E S B Y R E G I O N I N T H E Y E A R E N D E D 3 1 D E C E M B E R 1 9 8 7

Region	Resources ^{a/}	Expenditures			Unused resources
		Disbursements	Unliquidated obligations	Total	
Africa	9 071 842	5 649 942	2 869 072	8 519 014	552 828
Asia and the Pacific	11 405 458	6 704 944	3 587 555	10 292 499	1 112 959
Latin America	9 553 259	6 098 166	2 486 495	8 584 661	968 598
Middle East and Europe	10 854 730	6 988 640	2 749 995	9 738 635	1 116 095
Interregional	5 011 167	4 029 677	507 856	4 537 533	473 634
Global	6 231 542	5 607 003	926 851	6 533 854	(302 312)
Reserve	840 835	381 809	78 740	460 549	380 286
TOTAL	52 968 833	35 460 181	13 206 564	48 666 745	4 302 088

^{a/} See Statement II.C.

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

STATEMENT II.B

TECHNICAL ASSISTANCE AND CO-OPERATION FUND
ESTIMATED AND ACTUAL RESOURCES IN THE YEAR ENDED 31 DECEMBER 1987

	Current year	1986	1985	1984	1983	Total	
I. Estimates							
Targets	34 000 000	30 000 000	26 000 000	22 500 000	19 000 000	131 500 000	
Estimated other income	1 000 000	1 000 000	1 000 000	1 000 000	1 000 000	5 000 000	
Total allocations	35 000 000 ^{a/}	31 000 000	27 000 000	23 500 000	20 000 000	136 500 000	
II. Actuals							
1. Voluntary contributions received for 1987							
	29 137 993	-	-	-	-	29 137 993	
1986	7 821 800	18 769 181	-	-	-	26 590 981	
1985	52 000	7 430 373	15 696 128	-	-	23 178 501	
1984	44 650	20 308	341 025	20 170 197	-	20 576 180	
1983	44 693	34 320	-	5 053 691	12 376 506	17 509 210	
for prior years	-	6 220	-	20 844	1 046 632	1 073 696	
Total	37 101 136	26 260 402	16 037 153	25 244 732	13 423 138	118 066 561	
2. Assessed programme costs received							
	1 296 710	609 592	1 007 473	611 466	632 758	4 157 999	
3. Other income and exchange adjustments							
	(893 041)	471 358	931 408	883 950	992 773	2 386 448	
Total received	37 504 805	27 341 352	17 976 034	26 740 148	15 048 669	124 611 008	
4. Resources outstanding							
Voluntary contributions pledged and unpaid							
Prior to 1983	598 476	141 804	133 000	159 750	112 062	-	1 145 092
	-	-	-	-	-	11 586	11 586
Sub-total	598 476	141 804	133 000	159 750	112 062	11 586	1 156 678 ^{b/}
Assessed programme costs							
Prior to 1983	1 272 625	694 102	515 194	381 348	182 703	-	3 045 972
	-	-	-	-	-	319 875	319 875
Sub-total	1 272 625	694 102	515 194	381 348	182 703	319 875	3 365 847 ^{c/}
Total outstanding	1 871 101	835 906	648 194	541 098	294 765	331 461	4 522 525
Total actual resources	39 375 906	28 177 258	18 624 228	27 281 246	15 343 434	331 461	129 133 533
Difference between actuals and estimates	4 375 906	(2 822 742)	(8 375 772)	3 781 246	(4 656 566)	331 461	(7 366 467)

a/ GC(XXX)/RES/459.

b/ Schedule B.2.

c/ Schedule D.1

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

STATEMENT II.C

T E C H N I C A L A S S I S T A N C E A N D C O - O P E R A T I O N F U N D
 I N C O M E A N D E X P E N D I T U R E I N T H E Y E A R E N D E D 3 1 D E C E M B E R 1 9 8 7

	<u>1987</u>	<u>1986</u>
Balance as at 1 January 1987		
Unused balance	316 778	3 905 213
Unliquidated obligations	22 499 047	20 732 657
Total	<u>22 815 825</u>	<u>24 637 870</u>
Income		
Voluntary contributions:		
Pledged for the current year (Schedule B.2)	29 736 469	26 719 915
Pledged in the current year towards prior years' programmes	12 870	59 649
Miscellaneous income:		
Assessed programme costs	1 296 710	609 592
Interest	231 482	453 298
Other	1 321	-
Adjustments to prior years' programmes	1 214	(15 512)
Exchange adjustments - gains (realized)	203,573	
- losses (unrealized)	<u>(1,330,631)</u>	33 572
Total income	<u>30 153 008</u>	<u>27 860 514</u>
Total funds available	<u>52 968 833</u>	<u>52 498 384</u>
Expenditure (Statement II.A)		
Disbursements	35 460 181	29 682 559
Unliquidated obligations	13 206 564	22 499 047
Total expenditure	<u>48 666 745</u>	<u>52 181 606</u>
Unused balance at year end	<u><u>4 302 088</u></u>	<u><u>316 778</u></u>

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

T E C H N I C A L A S S I S T A N C E A N D C O - O P E R A T I O N F U N D

A S S E T S , L I A B I L I T I E S A N D F U N D B A L A N C E A S A T 3 1 D E C E M B E R 1 9 8 7

53

	A S S E T S		L I A B I L I T I E S		
	<u>1987</u>	<u>1986</u>		<u>1987</u>	<u>1986</u>
Cash in hand	300	300	Reserve for unliquidated obligations	13 206 564	22 499 047
Cash at banks (Schedule A)	12 868 230	11 820 709	Contributions received in advance	483 132	31 661
Government letters of credit	4 208 090	2 370 366	Accounts payable, sundry credit balances and other reserves	5 609 378	4 474 665
Voluntary contributions receivable (Schedule B.2)	1 156 678	8 508 475	Fund balance	4 302 088	316 778
Assessed programme costs receivable (Schedule D.1)	3 365 847	2 851 538			
Other accounts receivable and sundry debit balances	<u>2 002 017</u>	<u>1 770 763</u>			
TOTAL ASSETS	<u><u>23 601 162</u></u>	<u><u>27 322 151</u></u>	TOTAL LIABILITIES	<u><u>23 601 162</u></u>	<u><u>27 322 151</u></u>

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

ACTIVITIES PARTIALLY FINANCED FROM THE
ADMINISTRATIVE FUND

RESOURCES, EXPENDITURES AND UNUSED RESOURCES IN THE YEAR ENDED 31 DECEMBER 1987

	Resources ^{a/}			Expenditures ^{a/}			Unused resources
	Brought forward from prior years	Receipts	Total	Disbursements	Unliquidated obligations	Total	
International Centre for Theoretical Physics, Trieste, Italy	2 475 757	11 261 031	13 736 788	13 835 079	99 005	13 934 084	(197 296)
International Laboratory of Marine Radioactivity, Monaco (including projects financed from the United Nations Environment Programme)	342 822	2 028 825	2 371 647	2 229 302	59 306	2 288 608	83 039
	2 818 579	13 289 856	16 108 435	16 064 381	158 311	16 222 692	(114 257)

^{a/} See Statement III.C.

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

ACTIVITIES PARTIALLY FINANCED FROM THE
ADMINISTRATIVE FUND

ESTIMATED AND ACTUAL RESOURCES FOR THE YEAR ENDED 31 DECEMBER 1987

	Original estimates ^{a/}	Actual resources			Difference
		Receipts	Outstanding	Total	
A. International Centre for Theoretical Physics					
Italy	10 500 000	6 280 000	7 346 939	13 626 939	3 126 939
Japan	33 000	39 120	-	39 120	6 120
Kuwait	75 000	78 138	-	78 138	3 138
Sweden	295 000	221 972	-	221 972	(73 028)
United Nations Educational, Scientific and Cultural Organization (UNESCO)	390 000	389 000	-	389 000	(1 000)
United Nations University (UNU)	570 000	580 000	-	580 000	10 000
Other contributions	95 000	67 753	100 861	168 614	73 614
Administrative Fund (IAEA)	1 288 000	1 245 488	-	1 245 488	(42 512)
Sub-total	13 246 000	8 901 471	7 447 800	16 349 271	3 103 271
B. International Laboratory of Marine Radioactivity					
Denmark	3 000	-	4 219	4 219	1 219
Germany, Federal Republic of	61 000	-	-	-	(61 000)
Principality of Monaco	80 000	93 463	-	93 463	13 463
Switzerland	-	26 425	7 353	33 778	33 778
United States of America	68 000	24 850	-	24 850	(43 150)
United Nations Environment Programme (UNEP)	151 000	250 000	100 000	350 000	199 000
Administrative Fund (IAEA)	1 642 000	1 634 087	-	1 634 087	(7 913)
Sub-total	2 005 000	2 028 825	111 572	2 140 397	135 397
TOTAL	15 251 000	10 930 296	7 559 372	18 489 668	3 238 668

a/ GC(XXX)/777, Tables 1 and 4 and GC(XXX)/RES/458, para 1.

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

STATEMENT III.B

STATEMENT III.C

ACTIVITIES PARTIALLY FINANCED FROM THE
ADMINISTRATIVE FUND

INCOME AND EXPENDITURE IN THE YEAR ENDED 31 DECEMBER 1987

	1987	1986
	<hr/>	<hr/>
1. <u>International Centre for Theoretical Physics</u>		
Unused balance as at 1 January	2 199 837	4 079 392
Unliquidated obligations brought forward	275 920	119 374
Income from contributions	8 904 901	9 682 572
Income from housing facilities	1 732 918	1 289 367
Other income	623 212	334 004
	<hr/>	<hr/>
Total funds available	13 736 788	15 504 709
	<hr/>	<hr/>
Disbursements during the year	13 835 079	13 028 952
Unliquidated obligations at year end	99 005	275 920
	<hr/>	<hr/>
	13 934 084	13 304 872
	<hr/>	<hr/>
Unused balance at year end	(197 296)	2 199 837
	<hr/> <hr/>	<hr/> <hr/>
2. <u>International Laboratory of Marine Radioactivity</u>		
Unused balance as at 1 January	254 830	(22 023)
Unliquidated obligations brought forward	87 992	99 896
Income from contributions	2 028 825	2 266 044
	<hr/>	<hr/>
Total funds available	2 371 647	2 343 917
	<hr/>	<hr/>
Disbursements during the year	2 229 302	2 001 095
Unliquidated obligations at year end	59 306	87 992
	<hr/>	<hr/>
	2 288 608	2 089 087
	<hr/>	<hr/>
Unused balance at year end	83 039	254 830
	<hr/> <hr/>	<hr/> <hr/>

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

ACTIVITIES PARTIALLY FINANCED FROM THE
ADMINISTRATIVE FUND

ASSETS, LIABILITIES AND FUND BALANCE AS AT 31 DECEMBER 1987

1. International Centre for Theoretical Physics

	A S S E T S		L I A B I L I T I E S	
	1987	1986	1987	1986
Cash in hand	694 388	83 890	Reserve for unliquidated obligations	99 005 275 920
Cash at banks	1 337 463	2 286 680	Contributions received in advance	12 000 -
Contributions receivable	7 447 800	131 860	Reserve for uncollected income	7 447 800 -
Accounts receivable and sundry debit balances	97 420	144 222	Accounts payable - UNIDO	2 000 000 -
Fund balance	197 296	-	Other accounts payable, sundry credit balances and other reserves	215 562 170 895
	<hr/>	<hr/>	Fund balance	- 2 199 837
TOTAL ASSETS	9 774 367	2 646 652	TOTAL LIABILITIES	9 774 367 2 646 652

2. International Laboratory of Marine Radioactivity

	A S S E T S		L I A B I L I T I E S	
	1987	1986	1987	1986
Cash in hand	19 486	9 133	Reserve for unliquidated obligations	59 306 87 992
Cash at banks	120 365	189 411	Reserve for uncollected income	111 572 -
Contributions receivable	111 572	135 000	Accounts payable and sundry credit balances	4 000 -
Accounts receivable and sundry debit balances	6 494	9 278	Fund balance	83 039 254 830
	<hr/>	<hr/>	TOTAL LIABILITIES	257 917 342 822
TOTAL ASSETS	257 917	342 822		

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

FUNDS ADMINISTERED ON BEHALF OF MEMBER STATES, UNITED NATIONS
AND OTHER INTERNATIONAL ORGANIZATIONS

RESOURCES, EXPENDITURES AND UNUSED RESOURCES IN THE YEAR ENDED 31 DECEMBER 1987

Division/Activity	Resources				Expenditures			Unused resources
	Unused balances from prior years	Obligations brought forward	Receipts	Total	Disbursements	Unliquidated obligations	Total	
Technical assistance and co-operation	8 281 232	2 374 430	5 433 492	16 089 154	5 838 249	3 723 210	9 561 459	6 527 695
Nuclear fuel cycle	-	827	-	827	827	-	827	-
Nuclear power	-	-	130 676	130 676	37 055	-	37 055	93 621
Nuclear safety	109 623	-	337 827	447 450	239 389	-	239 389	208 061
Food and agriculture	355 792	285 127	1 001 026	1 641 945	739 567	186 246	925 813	716 132
Life sciences	43 742	-	296 000	339 742	7 036	-	7 036	332 706
Physical and chemical sciences	337 068	133 262	54 394	524 724	191 038	89 876	280 914	243 810
Safeguards	3 673 430	155 067	1 215 110	5 043 607	3 425 804	500 121	3 925 925	1 117 682
Administration	48 055	-	397 300	445 355	33 539	-	33 539	411 816
Regional Co-operative Agreements (RCA)	437 909	124 061	580 139	1 142 109	377 277	47 586	424 863	717 246
International Consultative Group on Food Irradiation (ICGFI)	14 414	4 310	157 469	176 193	80 547	762	81 309	94 884
Seibersdorf Training Facilities (STF)	-	-	550 000	550 000	-	-	-	550 000
Small and Medium Power Reactor (SMPR) Study	5 613	-	-	5 613	5 613	-	5 613	-
Third World Academy of Sciences (TWAS)	2 134 865	19 500	1 669 196	3 823 561	3 619 763	-	3 619 763	203 798
TOTAL	15 441 743	3 096 584	11 822 629	30 360 956	14 595 704	4 547 801	19 143 505	11 217 451

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

FUNDS ADMINISTERED ON BEHALF OF MEMBER STATES,
UNITED NATIONS AND OTHER INTERNATIONAL ORGANIZATIONS

ESTIMATED AND ACTUAL RESOURCES FOR THE YEAR ENDED 31 DECEMBER 1987

Division/Activity	Original estimates ^{a/}	Actual resources				Difference
		Receipts	Outstanding	Other	Total	
Technical assistance and co-operation	7 381 000	8 155 091	410 512	75 257	8 640 860	1 259 860
Nuclear fuel cycle	-	-	-	-	-	-
Nuclear power	-	130 676	18 130	-	148 806	148 806
Nuclear safety	96 000	337 827	175 000	-	512 827	416 827
Food and agriculture	757 000	1 001 026	90 000	-	1 091 026	334 026
Life sciences	-	296 000	36 500	-	332 500	332 500
59 Physical and chemical sciences	344 000	55 000	150 000	-	205 000	(139 000)
Safeguards	3 620 000	1 233 139	226 631	7 377	1 467 147	(2 152 853)
Regional Cooperative Agreements (RCA)	480 000	580 139	-	-	580 139	100 139
Administration	-	397 300	58 000	-	455 300	455 300
International Consultative Group on Food Irradiation (ICGFI)	-	157 469	15 000	-	172 469	172 469
Seibersdorf Training Facilities (STF)	-	550 000	57 312	-	607 312	607 312
Small and Medium Power Reactor (SMPR) Study	-	-	-	-	-	-
Third World Academy of Sciences (TWAS)	-	1 664 504	-	2 884	1 667 388	1 667 388
Total	12 678 000	14 558 171	1 237 085	85 518	15 880 774	3 202 774

^{a/} GC(XXX)/777, Tables 1 and 4.

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

FUNDS ADMINISTERED ON BEHALF OF MEMBER STATES,
UNITED NATIONS AND OTHER INTERNATIONAL ORGANIZATIONS

INCOME AND EXPENDITURE IN THE YEAR ENDED 31 DECEMBER 1987

STATEMENT IV.C

	Income					Expenditure			Unused balances
	Unused balance as at 1 January	Unliquidated obligations brought forward	Income from contributions	Other income and exchange adjustments	Total funds available	Disbursements during the year	Unliquidated obligations at year end	Total expenditure	
1. Funds - Member States									
Australia	103 701	38 686	70 739	-	213 126	100 939	28 307	129 246	83 880
Austria	158 338	-	-	-	158 338	60 213	-	60 213	98 125
Belgium	59 084	29 868	6 435	-	95 387	20 914	7 159	28 073	67 314
Canada	190 723	-	285 335	-	476 058	517 476	-	517 476	(41 418)
Chile	767	-	-	-	767	-	-	-	767
Finland	74 094	256	85 000	-	159 350	139 022	4 814	143 836	15 514
France	187 608	-	-	-	187 608	83 703	-	83 703	103 905
Germany, Federal Republic of	2 036 059	266 234	1 511 730	-	3 814 023	883 513	1 364 950	2 248 463	1 565 560
Italy	3 929 988	857 238	(1 206 700)	-	3 580 526	758 452	372 529	1 130 981	2 449 545
Japan	347 597	85 375	782 901	-	1 215 873	472 292	19 279	491 571	724 302
Kuwait	-	-	350 000	-	350 000	122 219	102 037	224 256	125 744
Netherlands	-	-	297 794	-	297 794	205 885	3 924	209 809	87 985
Norway	3 759	12 225	-	-	15 984	721	10 650	11 371	4 613
Saudi Arabia	4 229	-	-	-	4 229	-	-	-	4 229
Sweden	261 564	173 495	485 232	-	920 291	322 859	207 851	530 710	389 581
Union of Soviet Socialist Republics	1 614 566	383 801	1 179 941	45 822	3 224 130	400 425	707 265	1 107 690	2 116 440
United Kingdom of Great Britain and Northern Ireland	518 466	173 116	532 039	-	1 223 621	306 762	138 317	445 079	778 542
United States of America	5 516 804	1 052 480	1 353 827	-	7 923 111	4 294 249	914 088	5 208 337	2 714 774
Sub-total	15 007 347	3 072 774	5 734 273	45 822	23 860 216	8 689 644	3 881 170	12 570 814	11 289 402
2. Funds - UN and International Organizations									
United Nations Development Programme (UNDP)	(1 140 333)	-	2 869 023	36 772	1 765 462	2 070 356	663 202	2 733 558	(968 096)
United Nations Financing System for Science and Technology for Development (UNFSSTD)	(580 163)	-	621 706	40	41 583	98 834	2 667	101 501	(59 918)
Commission of the European Communities (CEC)	-	-	138 328	-	138 328	30 947	-	30 947	107 381
Sub-total	(1 720 496)	-	3 629 057	36 812	1 945 373	2 200 137	665 869	2 866 006	(920 633)
3. Funds - Other									
International Consultative Group on Food Irradiation (ICGFI)	14 414	4 310	157 469	-	176 193	80 547	762	81 309	94 884
Seibersdorf Training Facilities (STF)	-	-	550 000	-	550 000	-	-	-	550 000
Small and Medium Power Reactor (SMPR) Study	5 613	-	-	-	5 613	5 613	-	5 613	-
Third World Academy of Sciences (TWAS)	2 134 865	19 500	1 666 312	2 884	3 823 561	3 619 763	-	3 619 763	203 798
Sub-total	2 154 892	23 810	2 373 781	2 884	4 555 367	3 705 923	762	3 706 685	848 682
TOTAL	15 441 743	3 096 584	11 737 111	85 518	30 360 956	14 595 704	4 547 801	19 143 505	11 217 451

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

FUNDS ADMINISTERED ON BEHALF OF MEMBER STATES,
UNITED NATIONS AND OTHER INTERNATIONAL ORGANIZATIONS

ASSETS, LIABILITIES AND FUND BALANCES AS AT 31 DECEMBER 1987

	Assets				Liabilities			Fund balances
	Cash in hand	Cash at banks (Schedule A)	Accounts receivable, sundry debit balances and other reserves	Total	Reserve for unliquidated obligations	Accounts payable, sundry credit balances and other reserves	Total	
1. Funds - Member States								
Australia	-	116 009	145	116 154	28 307	3 967	32 274	83 880
Austria	-	98 125	-	98 125	-	-	-	98 125
Belgium	-	74 114	359	74 473	7 159	-	7 159	67 314
Canada	-	(41 439)	154 651	113 212	-	154 630	154 630	(41 418)
Chile	-	767	-	767	-	-	-	767
Finland	-	20 328	100 000	120 328	4 814	100 000	104 814	15 514
France	-	103 905	-	103 905	-	-	-	103 905
Germany, Federal Republic of	-	2 927 484	3 026	2 930 510	1 364 950	-	1 364 950	1 565 560
Italy	-	2 868 876	276 607	3 145 483	372 529	323 409	695 938	2 449 545
Japan	-	723 471	53 330	776 801	19 279	33 220	52 499	724 302
Kuwait	-	227 781	-	227 781	102 037	-	102 037	125 744
Netherlands	-	266 238	-	266 238	3 924	174 329	178 253	87 985
Norway	-	15 263	-	15 263	10 650	-	10 650	4 613
Saudi Arabia	-	4 229	-	4 229	-	-	-	4 229
Sweden	-	596 667	65 765	662 432	207 851	65 000	272 851	389 581
Union of Soviet Socialist Republics	-	3 049 079	161 703	3 210 782	707 265	387 077	1 094 342	2 116 440
United Kingdom of Great Britain and Northern Ireland	-	902 405	340 505	1 242 910	138 317	326 051	464 368	778 542
United States of America	-	3 625 366	537 468	4 162 834	914 088	533 972	1 448 060	2 714 774
Sub-total	-	15 578 668	1 693 559	17 272 227	3 881 170	2 101 655	5 982 825	11 289 402
2. Funds - UN and International Organizations								
United Nations Development Programme (UNDP)	634	(486 365)	273 979	(211 752)	663 202	93 142	756 344	(968 096)
United Nations Financing System for Science and Technology for Development (UNFSSTD)	992	51 138	8 439	60 569	2 667	117 820	120 487	(59 918)
Commission of the European Communities (CEC)	-	107 381	-	107 381	-	-	-	107 381
Sub-total	1 626	(327 846)	282 418	(43 802)	665 869	210 962	876 831	(920 633)
3. Funds - Other								
International Consultative Group on Food Irradiation (ICGFI)	-	95 502	15 144	110 646	762	15 000	15 762	94 884
Seibersdorf Training Facilities (STF)	-	550 000	57 312	607 312	-	57 312	57 312	550 000
Small and Medium Power Reactor (SMPR) Study	-	-	-	-	-	-	-	-
Third World Academy of Sciences (TWAS)	155 102	82 565	6 718	244 385	-	40 587	40 587	203 798
Sub-total	155 102	728 067	79 174	962 343	762	112 899	113 661	848 682
TOTAL	156 728	15 978 889	2 055 151	18 190 768	4 547 801	2 425 516	6 973 317	11 217 451

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

P A R T I V

SCHEDULES

SCHEDULE A.1

CURRENT ACCOUNTS AT BANKS

As at 31 December 1987

Local currency	Amount in local currency rate	UN operational exchange	US dollar equivalent
<u>Agency Funds</u>			
Albanian leks	315 685	7.00	45 098
Argentine austral	9 648	4.00	2 412
Australian dollars	13 255	1.45	9 141
Austrian schillings	14 567 917	11.50	1 266 775
Belgian francs	367 851	34.70	10 601
Brazilian cruzeiros	11 520 960	67.00	171 955
Bulgarian leva	283 172	1.31	216 162
Canadian dollars	226 371	1.31	172 802
Chinese rinminbi	147 227	3.71	39 684
Cuban pesos	422 948	0.773	547 151
Czechoslovak korunas	9 440 421	9.40	1 004 300
Danish kroner	130 151	6.40	16 117
Democratic People's Republic of Korea won	392 785	2.19	179 354
Egyptian pounds	335 873	2.21	151 979
Finnish markka	62 224	4.10	15 177
French francs	258 161	5.65	45 692
German Democratic Republic marks	281 033	1.65	170 323
Germany, Federal Republic of, marks	156 292	1.65	94 722
Greek drachmae	401 474	131.00	3 065
Hungarian forints	479 789	48.00	9 996
Indian rupees	57 375	12.90	4 448
Iranian rials	1 076 681	68.00	15 834
Italian lire	753 863 380	1 225.00	615 399
Japan yen	8 974 978	135.00	66 481
Netherlands guilders	271 163	1.87	145 007
New Zealand dollars	17 594	1.60	10 996
Norwegian kroner	24 866	6.45	3 855
Pakistan rupees	3 177 440	17.44	182 193
Philippine pesos	196 721	20.39	9 648
Polish zlotys	106 170 366	310.00	342 485
Portuguese escudos	444 439	136.00	3 268
Romanian lei	3 058 438	14.00	218 460
Spanish pesetas	1 333 705	112.00	11 908
Sri Lanka rupees	194 925	29.90	6 519
Swedish kronar	105 412	6.05	17 424
Swiss francs	56 789	1.36	41 757
Thai baht	950 062	25.65	37 039
Turkish liras	320 843 224	957.00	335 259
USSR roubles	6 403 722	0.602	10 637 411
United Kingdom pounds	52 228	0.555	94 104
United States dollars	824 174	-	824 174
Yugoslav dinars	106 561 073	1 293.00	82 414
Sub Total			17 878 589
<u>Other Funds and Special Accounts</u>			
Austrian Schillings	6 071 478	11.50	527 955
TOTAL CURRENT ACCOUNTS AT BANKS			18 406 544

SCHEDULE A.2

DEPOSIT ACCOUNTS AT BANKS

As at 31 December 1987

Deposit	Interest rate p.a.	Maturity date	Amount in local currency	UN operational exchange rate	US dollar equivalent
Agency Funds					
American Express Company, Vienna	6 9/16 %	48 hours call	\$ 294 421	-	294 421
The Chase Manhattan Bank, Vienna	6 3/4 %	48 hours call	\$ 786 095	-	786 095
Istituto Bancario San Paolo di Torino, Turin	6.09 %	48 hours call	\$ 1 266 460	-	1 266 460
Standard Chartered Bank, Vienna	6 7/8 %	48 hours call	\$ 1 327 598	-	1 327 598
Creditanstalt-Bankverein, Vienna	6 3/4 %	48 hours call	\$ 500 000	-	500 000
Bank of America, Vienna	3 3/4 %	48 hours call	AS 14 741	11.50	1 282
Erste Oesterreichische Sparkasse, Vienna	8 3/4 %	88-01-04	\$ 1 500 000	-	1 500 000
The Chase Manhattan Bank, Vienna	8 1/2 %	88-01-04	\$ 2 000 000	-	2 000 000
Creditanstalt-Bankverein, Vienna	8 3/4 %	88-01-05	\$ 1 000 000	-	1 000 000
Bank of Credit and Commerce International, Luxembourg	10 1/4 %	88-01-07	\$ 2 000 000	-	2 000 000
Standard Chartered Bank, Vienna	10 1/2 %	88-01-07	\$ 3 000 000	-	3 000 000
Creditanstalt-Bankverein, Vienna	10 3/8 %	88-01-07	\$ 2 000 000	-	2 000 000
Istituto Bancario San Paolo di Torino, Turin	7 15/16 %	88-01-11	\$ 1 000 000	-	1 000 000
Commerzbank, Frankfurt	7 1/4 %	88-01-12	\$ 1 000 000	-	1 000 000
Erste Oesterreichische Sparkasse, Vienna	4 1/2 %	88-01-13	AS 7 000 000	11.50	608 696
Credit Lyonnais, Paris	8 3/16 %	88-01-14	\$ 1 000 000	-	1 000 000
Bayrische Landesbank, Luxembourg	8 1/8 %	88-01-14	\$ 1 000 000	-	1 000 000
Credit Lyonnais, Paris	7 3/8 %	88-01-18	\$ 1 000 000	-	1 000 000
Scandinavian Bank, London	8 1/4 %	88-01-21	\$ 1 500 000	-	1 500 000
Commerzbank, Frankfurt	9 3/16 %	88-01-21	\$ 1 000 000	-	1 000 000
Midland Bank, London	9 3/16 %	88-01-21	\$ 1 000 000	-	1 000 000
Sumitomo Bank, London	9 3/16 %	88-01-21	\$ 1 000 000	-	1 000 000
Creditanstalt-Bankverein, Vienna	4 1/4 %	88-01-28	AS 23 500 000	11.50	2 043 478
Oesterreichische Länderbank, Vienna	4 5/16 %	88-01-28	AS 23 000 000	11.50	2 000 000
Bank Worms, Paris	7 11/16 %	88-02-08	\$ 1 000 000	-	1 000 000
Donaubank, Vienna	7 11/16 %	88-02-08	\$ 1 000 000	-	1 000 000
Banco do Brazil, Vienna	8 3/16 %	88-02-18	\$ 1 000 000	-	1 000 000
Erste Oesterreichische Sparkasse, Vienna	7 3/8 %	88-02-18	\$ 1 000 000	-	1 000 000
Bank of Credit and Commerce International, Luxembourg	8 1/16 %	88-03-21	\$ 1 500 000	-	1 500 000
Sub Total					35 328 030
Other Funds and Special Accounts					
Creditanstalt-Bankverein, Vienna	2 3/4 %	Savings Book	AS 69 040	11.50	6 003
Zentralsparkasse, Vienna	4 %	88-01-18	AS 5 000 000	11.50	434 783
Oesterreichisches Credit-Institut, Vienna	4 %	Savings Book	AS 6 781 748	11.50	589 717
Oesterreichisches Credit-Institut, Vienna (nominal 750 000)	7 %	Bonds 92-02-01	AS 738 750	11.50	64 239
Oesterreichisches Credit-Institut, Vienna (nominal 200 000)	7 1/4 %	Bonds 94-01-01	AS 200 000	11.50	17 391
Sub Total					1 112 133
TOTAL DEPOSIT ACCOUNTS AT BANKS					36 440 163

CURRENT AND DEPOSIT ACCOUNTS BY FUND

As at 31 December 1987

SCHEDULE A.3

Administrative Fund	19 647 180
Working Capital Fund	1 999 800
Technical Assistance and Co-operation Fund	12 868 230
International Centre for Theoretical Physics, Trieste	1 337 463
International Laboratory of Marine Radioactivity, Monaco	120 365
Programme activities supported by the Government of Australia	116 009
Programme activities supported by the Government of Austria	98 125
Programme activities supported by the Government of Belgium	74 114
Programme activities supported by the Government of Canada	(41 439)
Programme activities supported by the Government of Chile	767
Programme activities supported by the Government of Finland	20 328
Programme activities supported by the Government of France	103 905
Programme activities supported by the Government of the Federal Republic of Germany	2 927 484
Programme activities supported by the Government of Italy	2 868 876
Programme activities supported by the Government of Japan	723 471
Programme activities supported by the Government of Kuwait	227 781
Programme activities supported by the Government of Netherlands	266 238
Programme activities supported by the Government of Norway	15 263
Programme activities supported by the Government of Saudi Arabia	4 229
Programme activities supported by the Government of Sweden	596 667
Programme activities supported by the Government of the Union of Soviet Socialist Republics	3 049 079
Programme activities supported by the Government of the United Kingdom of Great Britain and Northern Ireland	902 405
Programme activities supported by the Government of the United States of America	3 625 366
Programme activities supported by the Commission of the European Communities (CEC)	107 381
United Nations Development Programme (UNDP)	(486 365)
United Nations Financing System for Science and Technology for Development (UNFSSTD)	51 138
International Consultative Group on Food Irradiation	95 502
Seibersdorf Training Facilities (STF)	550 000
Third World Academy of Sciences (TWAS)	82 565
Sub-total	51 951 927
Other funds and special accounts	2 894 780 ^{a/}
Total current and deposit accounts by fund	<u>54 846 707</u>

a/ These funds are accounted for in Austrian schillings only. The year end rate of exchange of AS 11.50 to the United States dollar, if applied, would come to \$ 2,856,658 instead of \$ 2,894,780. The difference represents the cumulative effect of varying exchange rates applied at the time of transaction.

CONTRIBUTIONS TO THE REGULAR BUDGET

Status as at 31 December 1987

Member State	1987				Outstanding at AS 11.50	Prior years outstanding	Total outstanding at AS 11.50
	Assessed	Credits ^{a/}	Receipts	Total paid			
Afghanistan	10 150	-	-	-	10 150	14 481	24 631
Albania	9 424	1 013	8 411	9 424	-	-	-
Algeria	124 749	9 270	112 871	122 141	2 608	-	2 608
Argentina	602 626	-	-	-	602 626	689 179	1 291 805
Australia	2 278 339	288 653	1 989 686	2 278 339	-	-	-
Austria	1 004 305	138 951	865 354	1 004 305	-	-	-
Bangladesh	22 176	650	-	650	21 526	-	21 526
Belgium	1 624 865	181 919	1 442 946	1 624 865	-	-	-
Bolivia	10 150	-	-	-	10 150	31 189	41 339
Brazil	1 323 998	-	-	-	1 323 998	-	1 323 998
Bulgaria	140 890	20 433	120 457	140 890	-	-	-
Burma	10 425	-	-	-	10 425	6 455	16 880
Byelorussian Soviet Socialist Republic	471 122	400	470 722	471 122	-	-	-
Cameroon	8 974	5 609	3 365	8 974	-	-	-
Canada	4 198 243	572 056	3 626 187	4 198 243	-	-	-
Chile	60 397	60 397	-	60 397	-	-	-
China	853 125	139 909	713 216	853 125	-	-	-
Colombia	121 871	8 282	97 295	105 577	16 294	-	16 294
Costa Rica	17 421	3 699	13 722	17 421	-	-	-
Côte d'Ivoire	19 258	2 746	-	2 746	16 512	-	16 512
Cuba	79 335	11 263	68 072	79 335	-	-	-
Cyprus	16 899	13 712	3 187	16 899	-	-	-
Czechoslovakia	967 907	3 420	964 487	967 907	-	-	-
Democratic Kampuchea	10 150	-	-	-	10 150	88 952	99 102
Democratic People's Republic of Korea	44 462	8 363	36 099	44 462	-	-	-
Denmark	971 224	139 351	831 873	971 224	-	-	-
Dominican Republic	28 940	-	-	-	28 940	219 478	248 418
Ecuador	28 940	-	-	-	28 940	1 312	30 252
Egypt	65 334	-	65 334	65 334	-	-	-
El Salvador	10 150	-	-	-	10 150	3 231	13 381
Ethiopia	9 460	519	8 941	9 460	-	-	-
Finland	680 510	88 207	592 303	680 510	-	-	-
France	8 699 607	131 962	8 567 645	8 699 607	-	-	-
Gabon	41 948	18 898	-	18 898	23 050	-	23 050
German Democratic Republic	1 786 815	258 353	1 528 462	1 786 815	-	-	-
Germany, Federal Republic of	11 126 093	1 587 366	9 538 727	11 126 093	-	-	-
Ghana	10 769	-	-	-	10 769	23 925	34 694
Greece	396 086	30 052	355 397	385 449	10 637	-	10 637
Guatemala	18 727	1 502	12 982	14 484	4 243	-	4 243
Haiti	10 150	-	-	-	10 150	141 858	152 008

Member State	1987				Outstanding at AS 11.50	Prior years outstanding	Total outstanding at AS 11.50
	Assessed	Credits ^{a/}	Receipts	Total paid			
Holy See	12 902	1 850	11 052	12 902	-	-	-
Hungary	215 333	31 798	183 535	215 333	-	-	-
Iceland	41 600	6 009	35 591	41 600	-	-	-
India	342 822	49 650	293 172	342 822	-	-	-
Indonesia	128 992	4 646	124 346	128 992	-	-	-
Iran, Islamic Republic of	600 237	-	-	-	600 237	407 590	1 007 827
Iraq	107 988	8 572	80 000	88 572	19 416	-	19 416
Ireland	249 883	33 300	216 583	249 883	-	-	-
Israel	303 885	83	303 802	303 885	-	-	-
Italy	5 250 032	417 327	4 756 850	5 174 177	75 855	-	75 855
Jamaica	18 776	2 100	16 119	18 219	557	-	557
Japan	14 669 249	2 061 242	12 608 007	14 669 249	-	-	-
Jordan	8 785	-	8 785	8 785	-	-	-
Kenya	9 851	781	2 752	3 533	6 318	-	6 318
Korea, Republic of	175 843	12 832	160 454	173 286	2 557	-	2 557
Kuwait	402 291	28 198	353 894	382 092	20 199	-	20 199
Lebanon	10 425	-	-	-	10 425	23 401	33 826
Liberia	10 150	-	-	-	10 150	16 166	26 316
Libyan Arab Jamahiriya	392 385	-	-	-	392 385	12 606	404 991
Liechtenstein	12 904	1 765	11 139	12 904	-	-	-
Luxembourg	69 421	3 818	65 603	69 421	-	-	-
Madagascar	9 805	2 069	795	2 864	6 941	-	6 941
Malaysia	87 911	10 518	77 393	87 911	-	-	-
Mali	10 150	-	-	-	10 150	118 744	128 894
Mauritius	9 426	361	9 065	9 426	-	-	-
Mexico	857 327	63 555	132 785	196 340	660 987	-	660 987
Monaco	13 870	2 977	10 847	13 824	46	-	46
Mongolia	9 318	1 074	8 244	9 318	-	-	-
Morocco	48 996	470	-	470	48 526	-	48 526
Namibia	-	-	-	-	-	-	-
Netherlands	2 377 852	330 104	2 047 748	2 377 852	-	-	-
New Zealand	332 720	48 501	284 219	332 720	-	-	-
Nicaragua	10 150	-	-	-	10 150	19 144	29 294
Niger	10 150	-	-	-	10 150	7 277	17 427
Nigeria	167 755	-	167 755	167 755	-	-	-
Norway	683 716	93 750	589 966	683 716	-	-	-
Pakistan	56 285	2 952	53 333	56 285	-	-	-
Panama	19 544	-	-	-	19 544	22 205	41 749
Paraguay	18 026	781	16 241	17 022	1 004	-	1 004
Peru	68 168	-	-	-	68 168	87 103	155 271

Member State	1987					Prior years outstanding	Total outstanding at AS 11.50
	Assessed	Credits ^{a/}	Receipts	Total paid	Outstanding at AS 11.50		
Philippines	100 474	-	-	-	100 474	58 017	158 491
Poland	646 285	91 749	554 536	646 285	-	-	-
Portugal	160 337	2 082	158 255	160 337	-	-	-
Qatar	60 368	-	-	-	60 368	1 701	62 069
Romania	189 148	-	-	-	189 148	619 162	808 310
Saudi Arabia	1 419 231	252 774	1 062 085	1 314 859	104 372	-	104 372
Senegal	9 925	1 716	-	1 716	8 209	-	8 209
Sierra Leone	10 150	-	-	-	10 150	61 272	71 422
Singapore	95 046	3 294	-	3 294	91 752	-	91 752
South Africa	421 843	-	-	-	421 843	545 979	967 822
Spain	2 776 421	-	2 776 421	2 776 421	-	-	-
Sri Lanka	10 425	-	-	-	10 425	11 883	22 308
Sudan	10 166	804	1 413	2 217	7 949	-	7 949
Sweden	1 709 997	193 256	1 516 741	1 709 997	-	-	-
Switzerland	1 515 411	203 102	1 312 309	1 515 411	-	-	-
Syrian Arab Republic	38 277	676	-	676	37 601	-	37 601
Thailand	82 529	7 409	73 366	80 775	1 754	-	1 754
Tunisia	28 037	2 155	10 302	12 457	15 580	-	15 580
Turkey	304 348	2 961	301 387	304 348	-	-	-
Uganda	10 150	-	-	-	10 150	65 912	76 062
Ukrainian Soviet Socialist Republic	1 759 859	600	1 759 259	1 759 859	-	-	-
Union of Soviet Socialist Republics	13 981 674	6 800	13 974 874	13 981 674	-	-	-
United Arab Emirates	265 497	18 046	58 664	76 710	188 787	-	188 787
United Kingdom of Great Britain and Northern Ireland	6 680 513	862 009	5 818 504	6 680 513	-	-	-
United Republic of Tanzania	10 150	-	-	-	10 150	6 345	16 495
United States of America	37 266 476	2 819 779	13 389 469	16 209 248	21 057 228	-	21 057 228
Uruguay	38 012	12 104	9 463	21 567	16 445	-	16 445
Venezuela	562 066	40 251	-	40 251	521 815	-	521 815
Viet Nam	10 454	1 578	8 876	10 454	-	-	-
Yugoslavia	424 720	87 128	67 417	154 545	270 175	-	270 175
Zaire	10 339	-	-	-	10 339	7 910	18 249
Zambia	10 150	-	-	-	10 150	1 632	11 782
Zimbabwe	19 544	-	6 585	6 585	12 959	-	12 959
TOTAL	136 378 959	11 558 311	97 527 742	109 086 053	27 292 906	3 314 109	30 607 015

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^{a/} These amounts include credits of Working Capital Fund advances (due to reduction of base rate), advance payments of contributions and shares of cash surpluses which have been applied to reduce the 1987 Regular Budget assessment (reference Financial Regulation 7.02).

SCHEDULE B.1 (continued)

STATUS OF VOLUNTARY CONTRIBUTIONS TO THE TECHNICAL ASSISTANCE AND CO-OPERATION FUND
AS AT 31 DECEMBER 1987

Member State	1987				Prior years outstanding	Total outstanding
	Base rate %	Share of \$ 34.0 million target for voluntary contributions for 1987 using base rate a/	Pledged	Paid		
Afghanistan	0.01	3 400	-	-	-	-
Albania	0.01	3 400	3 400	3 400	-	-
Algeria	0.14	47 600	37 605	18 803	18 802	18 802
Argentina	0.61	207 400	121 000	-	121 000	611 157
Australia	1.64	557 600	361 750	361 750	-	-
Austria	0.73	248 200	248 200	248 200	-	-
Bangladesh	0.02	6 800	-	-	-	-
Belgium	1.17	397 800	158 520	-	158 520	158 520
Bolivia	0.01	3 400	-	-	-	-
Brazil	1.38	469 200	250 000	-	250 000	250 000
Bulgaria	0.16	54 400	54 400	48 263	6 137	6 137
Burma	0.01	3 400	-	-	-	-
Byelorussian Soviet Socialist Republic	0.34	115 600	116 720	116 720	-	-
Cameroon	0.01	3 400	-	-	-	-
Canada	3.03	1 030 200	988 122	988 122	-	-
Chile	0.07	23 800	23 800	23 800	-	-
China	0.78	265 200	265 200	265 200	-	-
Colombia	0.13	44 200	-	-	13 400	13 400
Costa Rica	0.02	6 800	-	-	-	-
Côte d'Ivoire	0.02	6 800	-	-	-	-
Cuba	0.09	30 600	30 600	26 426	4 174	4 174
Cyprus	0.02	6 800	6 800	6 800	-	-
Czechoslovakia	0.69	234 600	234 600	234 600	-	-
Democratic Kampuchea	0.01	3 400	-	-	-	-
Democratic People's Republic of Korea	0.05	17 000	17 000	17 000	-	-
Denmark	0.71	241 400	241 400	241 400	-	-
Dominican Republic	0.03	10 200	-	-	-	-
Ecuador	0.03	10 200	-	-	5 200	5 200
Egypt	0.07	23 800	23 800	14 809	8 991	8 991
El Salvador	0.01	3 400	-	-	-	-
Ethiopia	0.01	3 400	-	-	-	-
Finland	0.49	166 600	166 600	166 600	-	-
France	6.30	2 142 000	2 142 000	2 142 000	-	-
Gabon	0.03	10 200	-	-	-	-
German Democratic Republic	1.31	445 400	445 400	445 400	-	-
Germany, Federal Republic of	8.17	2 777 800	2 777 800	2 777 800	-	-
Ghana	0.01	3 400	6 000	-	6 000	12 000
Greece	0.43	146 200	146 200	146 200	-	-
Guatemala	0.02	6 800	6 800	-	6 800	6 800
Haiti	0.01	3 400	-	-	800	800

Member State	1987					Prior years outstanding	Total outstanding
	Base rate %	Share of \$ 34.0 million target for voluntary contributions for 1987 using base rate <u>a/</u>	Pledged	Paid	Outstanding		
Holy See	0.01	3 400	-	-	-	-	-
Hungary	0.22	74 800	80 899	80 899	-	-	-
Iceland	0.03	10 200	10 200	10 200	-	-	-
India	0.35	119 000	119 000	119 000	-	-	-
Indonesia	0.14	47 600	39 000	39 000	-	-	-
Iran, Islamic Republic of	0.62	210 800	-	-	-	-	-
Iraq	0.12	40 800	20 400	20 400	-	-	-
Ireland	0.18	61 200	61 200	61 200	-	-	-
Israel	0.22	74 800	-	-	-	-	-
Italy	3.75	1 275 000	617 761	617 761	-	-	-
Jamaica	0.02	6 800	-	-	-	6 000	6 000
Japan	10.73	3 648 200	3 648 200	3 648 200	-	-	-
Jordan	0.01	3 400	3 400	-	3 400	166	3 566
Kenya	0.01	3 400	-	-	-	-	-
Korea, Republic of	0.20	68 000	68 000	68 000	-	-	-
Kuwait	0.29	98 600	-	-	-	-	-
Lebanon	0.01	3 400	-	-	-	-	-
Liberia	0.01	3 400	-	-	-	-	-
Libyan Arab Jamahiriya	0.26	88 400	-	-	-	-	-
Liechtenstein	0.01	3 400	3 400	3 400	-	-	-
Luxembourg	0.05	17 000	-	-	-	-	-
Madagascar	0.01	3 400	3 400	-	3 400	-	3 400
Malaysia	0.10	34 000	34 000	34 000	-	-	-
Mali	0.01	3 400	-	-	-	-	-
Mauritius	0.01	3 400	-	-	-	-	-
Mexico	0.88	299 200	299 200	299 200	-	-	-
Monaco	0.01	3 400	-	-	-	-	-
Mongolia	0.01	3 400	3 400	-	3 400	-	3 400
Morocco	0.05	17 000	-	-	-	13 000	13 000
Namibia	-	-	-	-	-	-	-
Netherlands	1.72	584 800	584 800	584 800	-	-	-
New Zealand	0.24	81 600	-	-	-	-	-
Nicaragua	0.01	3 400	-	-	-	-	-
Niger	0.01	3 400	-	-	-	2 900	2 900
Nigeria	0.19	64 600	64 600	64 600	-	-	-
Norway	0.53	180 200	180 200	180 200	-	-	-
Pakistan	0.06	20 400	20 400	20 400	-	-	-
Panama	0.02	6 800	-	-	-	2 600	2 600
Paraguay	0.02	6 800	-	-	-	-	-
Peru	0.07	23 800	-	-	-	2 625	2 625

Member State	1987						Prior years outstanding	Total outstanding
	Base rate %	Share of \$ 34.0 million target for voluntary contributions for 1987 using base rate <u>a/</u>	Pledged	Paid	Outstanding			
Philippines	0.10	34 000	6 886	6 886	-	-	-	
Poland	0.63	214 200	183 077	183 077	-	-	-	
Portugal	0.18	61 200	-	-	-	-	-	
Qatar	0.04	13 600	-	-	-	-	-	
Romania	0.19	64 600	-	-	-	4 030	4 030	
Saudi Arabia	0.96	326 400	-	-	-	-	-	
Senegal	0.01	3 400	-	-	-	-	-	
Sierra Leone	0.01	3 400	-	-	-	-	-	
Singapore	0.10	34 000	-	-	-	-	-	
South Africa	0.43	146 200	-	-	-	-	-	
Spain	2.01	683 400	30 000	30 000	-	-	-	
Sri Lanka	0.01	3 400	3 400	3 400	-	-	-	
Sudan	0.01	3 400	3 400	-	3 400	7 350	10 750	
Sweden	1.24	421 600	421 600	421 600	-	-	-	
Switzerland	1.11	377 400	377 400	377 400	-	-	-	
Syrian Arab Republic	0.04	13 600	-	-	-	-	-	
Thailand	0.09	30 600	30 600	30 600	-	-	-	
Tunisia	0.03	10 200	-	-	-	-	-	
Turkey	0.34	115 600	115 600	115 600	-	-	-	
Uganda	0.01	3 400	-	-	-	536	536	
Ukrainian Soviet Socialist Republic	1.27	431 800	432 558	432 558	-	-	-	
Union of Soviet Socialist Republics	10.09	3 430 600	3 393 481	3 393 481	-	-	-	
United Arab Emirates	0.18	61 200	-	-	-	-	-	
United Kingdom of Great Britain and Northern Ireland	4.81	1 635 400	1 635 400	1 635 400	-	-	-	
United Republic of Tanzania	0.01	3 400	3 400	2 348	1 052	-	1 052	
United States of America	25.00	8 500 000	8 208 090	8 208 090	-	-	-	
Uruguay	0.04	13 600	-	-	-	-	-	
Venezuela	0.59	200 600	-	-	-	-	-	
Viet Nam	0.01	3 400	-	-	-	438	438	
Yugoslavia	0.45	153 000	153 000	153 000	-	-	-	
Zaire	0.01	3 400	-	-	-	-	-	
Zambia	0.01	3 400	3 400	-	3 400	3 000	6 400	
Zimbabwe	0.02	6 800	-	-	-	-	-	
TOTAL	100.00	34 000 000	29 736 469	29 137 993	598 476	558 202	1 156 678	

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

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND
AS AT 31 DECEMBER 1987

Member State	Assessed	Paid	Outstanding
Afghanistan	200	200	-
Albania	200	200	-
Algeria	2 800	2 800	-
Argentina	12 200	12 200	-
Australia	32 800	32 800	-
Austria	14 600	14 600	-
Bangladesh	400	400	-
Belgium	23 400	23 400	-
Bolivia	200	200	-
Brazil	27 600	27 600	-
Bulgaria	3 200	3 200	-
Burma	200	200	-
Byelorussian Soviet Socialist Republic	6 800	6 800	-
Cameroon	200	200	-
Canada	60 600	60 600	-
Chile	1 400	1 400	-
China	15 600	15 600	-
Colombia	2 600	2 600	-
Costa Rica	400	400	-
Côte d'Ivoire	400	400	-
Cuba	1 800	1 800	-
Cyprus	400	400	-
Czechoslovakia	13 800	13 800	-
Democratic Kampuchea	200	200	-
Democratic People's Republic of Korea	1 000	1 000	-
Denmark	14 200	14 200	-
Dominican Republic	600	400	200
Ecuador	600	600	-
Egypt	1 400	1 400	-
El Salvador	200	200	-
Ethiopia	200	200	-
Finland	9 800	9 800	-
France	126 000	126 000	-
Gabon	600	600	-
German Democratic Republic	26 200	26 200	-
Germany, Federal Republic of	163 400	163 400	-
Ghana	200	200	-
Greece	8 600	8 600	-
Guatemala	400	400	-
Haiti	200	200	-
Holy See	200	200	-
Hungary	4 400	4 400	-
Iceland	600	600	-
India	7 000	7 000	-
Indonesia	2 800	2 800	-
Iran, Islamic Republic of	12 400	12 400	-
Iraq	2 400	2 400	-
Ireland	3 600	3 600	-
Israel	4 400	4 400	-
Italy	75 000	75 000	-
Jamaica	400	400	-
Japan	214 600	214 600	-
Jordan	200	200	-
Kenya	200	200	-
Korea, Republic of	4 000	4 000	-
Kuwait	5 800	5 800	-
Lebanon	200	200	-
Liberia	200	200	-
Libyan Arab Jamahiriya	5 200	5 200	-
Liechtenstein	200	200	-

SCHEDULE B.3 (continued)

Member State	Assessed	Paid	Outstanding
Luxembourg	1 000	1 000	-
Madagascar	200	200	-
Malaysia	2 000	2 000	-
Mali	200	200	-
Mauritius	200	200	-
Mexico	17 600	17 600	-
Monaco	200	200	-
Mongolia	200	200	-
Morocco	1 000	1 000	-
Namibia	-	-	-
Netherlands	34 400	34 400	-
New Zealand	4 800	4 800	-
Nicaragua	200	200	-
Niger	200	200	-
Nigeria	3 800	3 800	-
Norway	10 600	10 600	-
Pakistan	1 200	1 200	-
Panama	400	400	-
Paraguay	400	400	-
Peru	1 400	1 400	-
Philippines	2 000	2 000	-
Poland	12 600	12 600	-
Portugal	3 600	3 600	-
Qatar	800	800	-
Romania	3 800	3 800	-
Saudi Arabia	19 200	19 200	-
Senegal	200	200	-
Sierra Leone	200	200	-
Singapore	2 000	2 000	-
South Africa	8 600	8 600	-
Spain	40 200	40 200	-
Sri Lanka	200	200	-
Sudan	200	200	-
Sweden	24 800	24 800	-
Switzerland	22 200	22 200	-
Syrian Arab Republic	800	800	-
Thailand	1 800	1 800	-
Tunisia	600	600	-
Turkey	6 800	6 800	-
Uganda	200	200	-
Ukrainian Soviet Socialist Republic	25 400	25 400	-
Union of Soviet Socialist Republics	201 800	201 800	-
United Arab Emirates	3 600	3 600	-
United Kingdom of Great Britain and Northern Ireland	96 200	96 200	-
United Republic of Tanzania	200	200	-
United States of America	500 000	500 000	-
Uruguay	800	800	-
Venezuela	11 800	11 800	-
Viet Nam	200	200	-
Yugoslavia	9 000	9 000	-
Zaire	200	200	-
Zambia	200	200	-
Zimbabwe	400	400	-
TOTAL	2 000 000	1 999 800	200

SCHEDULE C

SHARES OF MEMBER STATES IN THE 1986 CASH SURPLUS

Member State	1986 Scale of assessment %	Allocation amount \$
Afghanistan	0.007	621
Albania	0.007	621
Algeria	0.085	7 541
Argentina	0.475	42 143
Australia	1.605	142 399
Austria	0.766	67 961
Bangladesh	0.023	2 041
Belgium	1.315	116 669
Bolivia	0.007	621
Brazil	0.896	79 495
Bulgaria	0.119	10 558
Burma	0.007	621
Byelorussian Soviet Socialist Republic	0.373	33 093
Cameroon	0.007	621
Canada	3.159	280 273
Chile	0.050	4 436
China	0.758	67 251
Colombia	0.076	6 743
Costa Rica	0.014	1 242
Côte d'Ivoire	0.020	1 775
Cuba	0.061	5 412
Cyprus	0.007	621
Czechoslovakia	0.777	68 937
Democratic Kampuchea	0.007	621
Democratic People's Republic of Korea	0.034	3 017
Denmark	0.766	67 961
Dominican Republic	0.020	1 775
Ecuador	0.014	1 242
Egypt	0.049	4 347
El Salvador	0.007	621
Ethiopia	0.007	621
Finland	0.487	43 208
France	6.670	591 776
Gabon	0.021	1 863
German Democratic Republic	1.419	125 897
Germany, Federal Republic of	8.751	776 406
Ghana	0.014	1 242
Greece	0.259	22 979
Guatemala	0.014	1 242
Haiti	0.007	621
Holy See	0.010	887
Hungary	0.177	15 704
Iceland	0.031	2 750
India	0.274	24 310
Indonesia	0.090	7 985
Iran, Islamic Republic of	0.380	33 714
Iraq	0.078	6 920
Ireland	0.186	16 502
Israel	0.238	21 116
Italy	3.832	339 983
Jamaica	0.014	1 242
Japan	10.574	938 147
Jordan	0.007	621
Kenya	0.007	621
Korea, Republic of	0.118	10,469

SCHEDULE C (continued)

Member State	1986 Scale of assessment %	Allocation amount \$
Kuwait	0.259	22 979
Lebanon	0.014	1 242
Liberia	0.007	621
Libyan Arab Jamahiriya	0.269	23 866
Liechtenstein	0.010	887
Luxembourg	0.062	5 501
Madagascar	0.007	621
Malaysia	0.059	5 235
Mali	0.007	621
Mauritius	0.007	621
Mexico	0.583	51 725
Monaco	0.010	887
Mongolia	0.007	621
Morocco	0.034	3 017
Namibia	-	-
Netherlands	1.823	161 740
New Zealand	0.269	23 866
Nicaragua	0.007	621
Niger	0.007	621
Nigeria	0.124	11 002
Norway	0.518	45 958
Pakistan	0.044	3 904
Panama	0.014	1 242
Paraguay	0.007	621
Peru	0.047	4 170
Philippines	0.064	5 678
Poland	0.571	50 660
Portugal	0.120	10 647
Qatar	0.031	2 750
Romania	0.132	11 711
Saudi Arabia	0.880	78 075
Senegal	0.007	621
Sierra Leone	0.007	621
Singapore	0.058	5 146
South Africa	0.272	24 132
Spain	1.978	175 492
Sri Lanka	0.007	621
Sudan	0.007	621
Sweden	1.346	119 420
Switzerland	1.129	100 167
Syrian Arab Republic	0.020	1 775
Thailand	0.055	4 880
Tunisia	0.020	1 775
Turkey	0.213	18 898
Uganda	0.007	621
Ukrainian Soviet Socialist Republic	1.346	119 420
Union of Soviet Socialist Republics	10.802	958 375
United Arab Emirates	0.166	14 728
United Kingdom of Great Britain and Northern Ireland	4.785	424 535
United Republic of Tanzania	0.007	621
United States of America	25.891	2 297 102
Uruguay	0.028	2 484
Venezuela	0.354	31 408
Viet Nam	0.015	1 331
Yugoslavia	0.297	26 350
Zaire	0.007	621
Zambia	0.007	621
TOTAL	100.000	8 872 201

TECHNICAL ASSISTANCE AND CO-OPERATION
 ASSESSED PROGRAMME COSTS (INCLUDING TRUST FUNDS)
 STATUS AS AT 31 DECEMBER 1987

Member State	1986			Prior years outstanding		Total outstanding
	Assessed	Paid	Outstanding	1985	1971-1984	
Albania	10 009	-	10 009	27 266	24 030	61 305
Algeria	36 358	-	36 358	17 897	-	54 255
Bolivia	19 720	-	19 720	17 023	92 267	129 010
Brazil	115 926	115 926	-	-	-	-
Bulgaria	31 041	23 437	7 604	-	-	7 604
Burma	9 105	-	9 105	15 344	15 597	40 046
Cameroon	549	-	549	-	-	549
Chile	27 167	27 167	-	-	-	-
China	27 880	-	27 880	-	-	27 880
Colombia	29 858	-	29 858	20 431	16 664	66 953
Costa Rica	13 762	-	13 762	10 266	31 350	55 378
Côte d'Ivoire	12 109	-	12 109	9 575	-	21 684
Cuba	31 032	31 032	-	-	-	-
Cyprus	2 572	-	2 572	13 534	-	16 106
Czechoslovakia	2 634	-	2 634	-	-	2 634
Democratic People's Republic of Korea	52 355	-	52 355	-	-	52 355
Dominican Republic	5 188	-	5 188	14 409	27 541	47 138
Ecuador	35 387	-	35 387	15 572	63 552	114 511
Egypt	88 844	-	88 844	-	-	88 844
El Salvador	12 670	-	12 670	1 960	13 299	27 929
Gabon	2 504	394	2 110	-	-	2 110
Ghana	35 506	-	35 506	17 832	88 267	141 605
Greece	11 078	11 078	-	-	-	-
Guatemala	13 983	-	13 983	20 406	22 994	57 383
Hong Kong (through the United Kingdom of Great Britain and Northern Ireland)	1 070	1 070	-	-	-	-
Hungary	52 028	52 028	-	-	-	-
Iceland	5 282	-	5 282	2 648	22 449	30 379
Indonesia	45 035	-	45 035	14 485	-	59 520
Iran, Islamic Republic of	14 306	-	14 306	13 629	7 056	34 991
Iraq	13 040	-	13 040	3 195	-	16 235
Ireland	420	420	-	-	-	-
Israel	-	-	-	-	5 485	5 485
Jamaica	7 173	-	7 173	9 665	18 121	34 959
Jordan	10 656	-	10 656	8 355	38 527	57 538
Kenya	26 126	-	26 126	16 553	86 568	129 247

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SCHEDULE D.1

Member State	1986			Prior years outstanding		Total outstanding
	Assessed	Paid	Outstanding	1985	1971-1984	
Korea, Republic of	54 786	54 786	-	-	-	-
Lebanon	3 468	-	3 468	867	10 031	14 366
Liberia	-	-	-	171	3 035	3 206
Libyan Arab Jamahiriya	15 948	-	15 948	10 279	31 109	57 336
Madagascar	6 636	-	6 636	8 626	54 999	70 261
Malaysia	45 057	40 000	5 057	-	-	5 057
Mauritius	6 109	-	6 109	1 457	-	7 566
Mexico	53 267	38 619	14 648	-	-	14 648
Mongolia	11 547	-	11 547	799	-	12 346
Morocco	22 876	-	22 876	7 164	26 995	57 035
Nigeria	18 571	18 571	-	-	-	-
Pakistan	44 934	-	44 934	-	-	44 934
Panama	12 975	-	12 975	12 161	19 949	45 085
Paraguay	16 399	-	16 399	11 105	50 124	77 628
Peru	52 271	-	52 271	67 817	180 805	300 893
Philippines	47 888	-	47 888	50 322	66 574	164 784
Poland	83 723	83 723	-	-	-	-
Portugal	48 988	-	48 988	-	-	48 988
Romania	21 985	-	21 985	183	-	22 168
Saudi Arabia	829	-	829	-	-	829
Singapore	7 228	-	7 228	-	-	7 228
Spain	1 156	1 156	-	-	-	-
Sri Lanka	33 148	-	33 148	34 565	102 035	169 748
Syrian Arab Republic	63 098	-	63 098	25 133	-	88 231
Thailand	71 913	38 986	32 927	-	-	32 927
Tunisia	10 644	-	10 644	11 427	75 781	97 852
Turkey	51 194	-	51 194	5 297	-	56 491
United Arab Emirates	576	-	576	1 292	-	1 868
Uruguay	22 494	-	22 494	17 539	-	40 033
Venezuela	26 934	-	26 934	-	-	26 934
Viet Nam	48 983	-	48 983	65 265	91 993	206 241
Yugoslavia	57 052	-	57 052	49 698	37 714	144 464
Zaire	15 219	-	15 219	16 589	74 209	106 017
Zambia	30 749	-	30 749	26 301	-	57 050
TOTAL	1 811 018	538 393	1 272 625	694 102	1 399 120	3 365 847

TECHNICAL ASSISTANCE AND CO-OPERATION FUND
SUMMARY OF OBLIGATIONS AND DISBURSEMENTS DURING 1987 AND UNLIQUIDATED OBLIGATIONS AS AT 31 DECEMBER 1987

Recipients	Unliquidated obligations brought forward from 1986			Net new obligations in 1987			Net disbursements in 1987			Unliquidated obligations as at 31 December 1987		
	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total
Afghanistan	-	-	-	21 399	-	21 399	13 298	-	13 298	8 101	-	8 101
Albania	2 382	136 655	139 037	24 656	253 027	277 683	27 038	304 123	331 161	-	85 559	85 559
Algeria	14 599	135 291	149 890	37 008	365 227	402 235	47 172	354 746	401 918	4 435	145 772	150 207
Bangladesh	63 614	737 353	800 967	212 872	391 324	604 196	235 969	607 831	843 800	40 517	520 846	561 363
Bolivia	9 215	149 846	159 061	22 836	123 034	145 870	31 416	239 874	271 290	635	33 006	33 641
Brazil	53 486	322 324	375 810	118 421	502 328	620 749	167 840	675 941	843 781	4 067	148 711	152 778
Bulgaria	37 040	1 886 280	1 923 320	422 747	(181 286)	241 461	343 713	545 473	889 186	116 074	1 159 521	1 275 595
Burma	6 258	38 707	44 965	12 495	113 534	126 029	17 072	89 296	106 368	1 681	62 945	64 626
Cameroon	-	2 163	2 163	-	87 760	87 760	-	88 923	88 923	-	1 000	1 000
Chile	1 880	236 332	238 212	107 396	133 181	240 577	100 326	341 150	441 476	8 950	28 363	37 313
China	46 738	87 783	134 521	358 771	477 666	836 437	365 620	338 893	704 513	39 889	226 556	266 445
Colombia	27 756	81 322	109 078	114 008	272 362	386 370	116 956	209 484	326 440	24 808	144 200	169 008
Costa Rica	10 362	80 868	91 230	14 489	176 771	191 260	22 001	174 669	196 670	2 850	82 970	85 820
Cote d'Ivoire	10 448	47 245	57 693	57 341	159 528	216 869	48 129	174 086	222 215	19 660	32 687	52 347
Cuba	11 563	379 696	391 259	13 437	272 065	285 502	20 003	535 278	555 281	4 997	116 483	121 480
Cyprus	-	5 700	5 700	8 352	62 255	70 607	8 352	60 950	69 302	-	7 005	7 005
Czechoslovakia	21 031	-	21 031	52 942	486	53 428	72 336	486	72 822	1 637	-	1 637
Dem People's Rep of Korea	-	1 651 662	1 651 662	59 463	(237 059)	(177 596)	20 593	966 237	986 830	38 870	448 366	487 236
Dominican Rep	21 328	29 760	51 088	18 324	152 466	170 790	39 652	151 732	191 384	-	30 494	30 494
Ecuador	35 497	179 998	215 495	52 269	583 444	635 713	81 998	563 363	645 361	5 768	200 079	205 847
Egypt	33 103	1 258 772	1 291 875	125 127	312 307	437 434	151 937	727 025	878 962	6 293	844 054	850 347
El Salvador	-	48 690	48 690	11 985	115 226	127 211	10 316	144 313	154 629	1 669	19 603	21 272
Ethiopia	-	25 429	25 429	28 337	122 478	150 815	9 961	99 701	109 662	18 376	48 206	66 582
Gabon	-	227	227	14 880	33 359	48 239	12 769	15 434	28 203	2 111	18 152	20 263
Ghana	19 615	416 638	436 253	90 502	257 789	348 291	57 022	403 563	460 585	53 095	270 864	323 959
Greece	17 293	125 877	143 170	15 880	43 988	59 868	33 173	121 218	154 391	-	48 647	48 647
Guatemala	15 029	174 201	189 230	16 456	125 430	141 886	29 155	255 448	284 603	2 330	44 183	46 513
Haiti	-	-	-	-	4 027	4 027	-	1 903	1 903	-	2 124	2 124
Hong Kong (through United Kingdom of Great Britain and Northern Ireland)	-	3 976	3 976	-	916	916	-	2 730	2 730	-	2 162	2 162
Hungary	44 917	3 198 414	3 243 331	96 421	264 849	361 270	118 306	3 187 019	3 305 325	23 032	276 244	299 276

Recipients	Unliquidated obligations brought forward from 1986			Net new obligations in 1987			Net disbursements in 1987			Unliquidated obligations as at 31 December 1987		
	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total
Iceland	-	37 894	37 894	5 595	3 184	8 779	5 595	39 773	45 368	-	1 305	1 305
Indonesia	23 476	174 166	197 642	176 553	802 969	979 522	195 393	692 301	887 694	4 636	284 834	289 470
Iran, Islamic Republic of	51 340	12 374	63 714	201 702	164 918	366 620	196 867	95 205	292 072	56 175	82 087	138 262
Iraq	649	52 128	52 777	102 063	175 782	277 845	89 010	164 910	253 920	13 702	63 000	76 702
Ireland	-	-	-	4 465	-	4 465	4 465	-	4 465	-	-	-
Jamaica	2 432	26 223	28 655	3 052	66 259	69 311	5 484	75 838	81 322	-	16 644	16 644
Jordan	-	19 398	19 398	20 004	142 855	162 859	20 004	90 310	110 314	-	71 943	71 943
Kenya	14 468	66 027	80 495	42 133	202 536	244 669	46 500	204 042	250 542	10 101	64 521	74 622
Korea, Rep of	27 911	205 060	232 971	296 942	146 544	443 486	295 806	321 504	617 310	29 047	30 100	59 147
Lebanon	-	-	-	11 994	-	11 994	11 994	-	11 994	-	-	-
Libyan Arab Jamahiriya	47 337	63 518	110 855	152 428	98 683	251 111	142 773	103 345	246 118	56 992	58 856	115 848
Madagascar	7 764	32 930	40 694	10 813	115 561	126 374	18 577	124 163	142 740	-	24 328	24 328
Malaysia	1 817	283 558	285 375	93 308	648 648	741 956	92 319	494 133	586 452	2 806	438 073	440 879
Mali	1 812	201 277	203 089	9 153	249 475	258 628	10 965	259 783	270 748	-	190 969	190 969
Mauritius	-	33 605	33 605	-	20 366	20 366	-	53 971	53 971	-	-	-
Mexico	19 667	165 109	184 776	61 611	367 547	429 158	73 501	410 314	483 815	7 777	122 342	130 119
Mongolia	2 639	28 887	31 526	2 712	164 656	167 368	4 016	154 245	158 261	1 335	39 298	40 633
Morocco	17 807	46 325	64 132	30 169	235 904	266 073	43 166	223 618	266 784	4 810	58 611	63 421
Nicaragua	8 383	20 019	28 402	27 532	111 849	139 381	27 515	86 948	114 463	8 400	44 920	53 320
Niger	10 428	100 898	111 326	12 835	79 964	92 799	15 963	100 007	115 970	7 300	80 855	88 155
Nigeria	3 113	63 447	66 560	76 232	162 268	238 500	69 992	210 930	280 922	9 353	14 785	24 138
Pakistan	88 227	533 161	621 388	307 086	158 677	465 763	307 801	491 570	799 371	87 512	200 268	287 780
Panama	15 466	260 445	275 911	2 249	111 646	113 895	17 715	338 676	356 391	-	33 415	33 415
Paraguay	9 761	135 223	144 984	21 548	136 827	158 375	29 419	145 577	174 996	1 890	126 473	128 363
Peru	13 655	1 001 386	1 015 041	54 373	222 487	276 860	53 439	261 076	314 515	14 589	962 797	977 386
Philippines	13 418	222 785	236 203	63 823	198 274	262 097	73 960	349 956	423 916	3 281	71 103	74 384
Poland	117 602	241 067	358 669	424 304	141 356	565 660	474 595	341 510	816 105	67 311	40 913	108 224
Portugal	9 331	132 861	142 192	22 242	356 843	379 085	25 549	321 136	346 685	6 024	168 568	174 592
Romania	927	122 442	123 369	40 401	522 693	563 094	41 328	200 196	241 524	-	444 939	444 939
Senegal	-	31 044	31 044	21 491	88 725	110 216	17 690	77 512	95 202	3 801	42 257	46 058
Sierra Leone	-	5 687	5 687	9 097	30 870	39 967	8 505	29 625	38 130	592	6 932	7 524
Singapore	-	13 883	13 883	3 978	138 298	142 276	3 978	147 541	151 519	-	4 640	4 640
Sri Lanka	18 965	236 796	255 761	126 576	409 194	535 770	110 520	406 344	516 864	35 021	239 646	274 667
Sudan	84 959	144 155	229 114	148 487	242 277	390 764	195 371	351 078	546 449	38 075	35 354	73 429
Syrian Arab Rep	29 290	49 124	78 414	52 494	197 165	249 659	63 947	181 062	245 009	17 837	65 227	83 064

Recipients	Unliquidated obligations brought forward from 1986			Net new obligations in 1987			Net disbursements in 1987			Unliquidated obligations as at 31 December 1987		
	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total
Thailand	99 308	134 626	233 934	284 178	367 858	652 036	324 305	402 445	726 750	59 181	100 039	159 220
Tunisia	280	103 569	103 849	9 407	166 363	175 770	7 563	134 735	142 298	2 124	135 197	137 321
Turkey	19 938	136 357	156 295	100 466	308 629	409 095	114 528	339 286	453 814	5 876	105 700	111 576
Uganda	34 965	16 718	51 683	65 396	94 165	159 561	93 914	78 549	172 463	6 447	32 334	38 781
United Arab Emirates	-	32 404	32 404	5 574	7 139	12 713	5 574	34 994	40 568	-	4 549	4 549
United Rep of Tanzania	66 200	80 901	147 101	71 807	64 403	136 210	129 845	108 788	238 633	8 162	36 516	44 678
Uruguay	11 343	125 628	136 971	29 941	163 743	193 684	41 284	266 987	308 271	-	22 384	22 384
Venezuela	4 704	103 239	107 943	27 970	61 495	89 465	27 767	136 465	164 232	4 907	28 269	33 176
Viet Nam	70 498	754 597	825 095	228 009	517 276	745 285	213 029	447 637	660 666	85 478	824 236	909 714
Yugoslavia	109 883	478 510	588 393	78 510	226 097	304 607	166 978	620 470	787 448	21 415	84 137	105 552
Zaire	13 532	31 855	45 387	57 269	179 248	236 517	55 099	81 691	136 790	15 702	129 412	145 114
Zambia	33 385	670 414	703 799	61 856	400 442	462 298	85 606	734 788	820 394	9 635	336 068	345 703
Zimbabwe	-	-	-	17 832	-	17 832	17 832	-	17 832	-	-	-
Sub-total	1 609 834	18 872 929	20 482 763	5 806 474	14 460 640	20 267 114	6 279 169	22 315 923	28 595 092	1 137 139	11 017 646	12 154 785
Regional Programmes												
Africa	29 498	216 185	245 683	206 792	499 024	705 816	231 281	542 835	774 116	5 009	172 374	177 383
Asia and the Pacific	168 141	88 252	256 393	166 262	353 255	519 517	330 855	376 988	707 843	3 548	64 519	68 067
Europe	-	280	280	9 112	215 380	224 492	9 112	190 914	200 026	-	24 746	24 746
Latin America	115 171	159 308	274 479	230 156	717 123	947 279	336 156	617 390	953 546	9 171	259 041	268 212
Interregional	590 322	649 127	1 239 449	2 095 750	1 237 114	3 332 864	2 626 328	1 433 084	4 059 412	59 744	453 157	512 901
Sub-total	903 132	1 113 152	2 016 284	2 708 072	3 021 896	5 729 968	3 533 732	3 161 211	6 694 943	77 472	973 837	1 051 309
Administrative expenses	-	-	-	45 939	124 677	170 616	45 939	124 207	170 146	-	470	470
GRAND TOTAL	2 512 966	19 986 081	22 499 047	8 560 485	17 607 213	26 167 698	9 858 840	25 601 341	35 460 181	1 214 611	11 991 953	13 206 564

RESOURCES MADE AVAILABLE TO THE AGENCY BY MEMBER STATES FOR 1987 INCLUDING CONTRIBUTIONS IN CASH AND IN KIND

SCHEDULE E

Member State	C A S H					I N K I N D					
	T O T A L	Assessed contributions	Voluntary contributions (Technical Assistance and Co-operation Fund)	Contributions received in support of selected programme activities (see Statement III.B)	Other voluntary contributions received (see Statement IV.C)	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts		
									Amount <u>a/</u>	Number	Man-days
Afghanistan	10 219	10 150	-	-	-	-	69	-	-	-	-
Albania	12 824	9 424	3 400	-	-	-	-	-	-	-	-
Algeria	162 934	124 749	37 605	-	-	-	-	580	-	-	-
Argentina	877 007	602 626	121 000	-	-	-	-	38 426	114 955	49	386
Australia	2 779 548	2 278 339	361 750	-	70 739	-	297	7 638	60 785	24	161
Austria	1 337 605	1 004 305	248 200	-	-	27 300	8 625	1 744	47 431	33	167
Bangladesh	24 296	22 176	-	-	-	-	-	80	2 040	1	12
Belgium	1 989 840	1 624 865	158 520	-	-	85 900	122	472	119 961	55	354
Bolivia	10 150	10 150	-	-	-	-	-	-	-	-	-
Brazil	1 674 027	1 323 998	250 000	-	-	19 600	166	18 493	61 770	34	363
Bulgaria	229 906	140 890	54 400	-	-	-	-	1 620	32 996	21	124
Burma	10 425	10 425	-	-	-	-	-	-	-	-	-
Byelorussian Soviet Socialist Republic	599 822	471 122	116 720	-	-	-	-	-	11 980	2	210
Cameroon	20 864	8 974	-	-	-	-	-	-	11 890	3	18
Canada	5 938 688	4 198 243	988 122	-	430 288 ^{b/c/}	-	684	1 614	319 737	125	1 116
Chile	88 107	60 397	23 800	-	-	-	-	-	3 910	3	23
China	1 225 032	853 125	265 200	-	-	-	244	364	106 099	36	310
Colombia	124 931	121 871	-	-	-	-	-	-	3 060	2	18
Costa Rica	17 421	17 421	-	-	-	-	-	-	-	-	-
Côte d'Ivoire	19 258	19 258	-	-	-	-	-	-	-	-	-
Cuba	116 491	79 335	30 600	-	-	-	-	6 556	-	-	-
Cyprus	23 699	16 899	6 800	-	-	-	-	-	-	-	-
Czechoslovakia	1 366 662	967 907	234 600	-	-	23 300	166	21 046	119 643	57	603
Democratic Kampuchea	10 150	10 150	-	-	-	-	-	-	-	-	-
Democratic People's Republic of Korea	61 462	44 462	17 000	-	-	-	-	-	-	-	-
Denmark	1 245 408	971 224	241 400	-	-	1 900	600	1 010	29 274	15	83
Dominican Republic	28 940	28 940	-	-	-	-	-	-	-	-	-
Ecuador	36 920	28 940	-	-	-	-	-	-	7 980	4	29
Egypt	96 933	65 334	23 800	-	-	-	-	59	7 740	5	38
El Salvador	10 150	10 150	-	-	-	-	-	-	-	-	-
Ethiopia	9 460	9 460	-	-	-	-	-	-	-	-	-
Finland	1 040 112	680 510	166 600	-	85 000 ^{b/}	-	251	311	107 440	49	321
France	11 695 057	8 699 607	2 142 000	-	12 000 ^{b/}	52 800	880	320 061	467 709	265	1 556
Gabon	41 948	41 948	-	-	-	-	-	-	-	-	-
German Democratic Republic	2 452 415	1 786 815	445 400	-	-	-	110 316	13 186	96 698	41	262
Germany, Federal Republic of	16 479 890	11 126 093	2 777 800	-	1 772 336 ^{b/d/}	226 300	16 722	5 203	555 436	275	1 938
Ghana	16 769	10 769	6 000	-	-	-	-	-	-	-	-
Greece	551 711	396 086	146 200	-	-	-	210	5 475	3 740	3	22
Guatemala	25 527	18 727	6 800	-	-	-	-	-	-	-	-
Haiti	10 150	10 150	-	-	-	-	-	-	-	-	-

Member State	C A S H					I N K I N D						
	T O T A L	Assessed contributions	Voluntary contributions (Technical Assistance and Co-operation Fund)	Contributions received in support of selected programme activities (see Statement III.8)	Other voluntary contributions received (see Statement IV.C)	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts			
									Amount	Number	Man-days	
Holy See	12 902	12 902	-	-	-	-	-	-	-	-	-	-
Hungary	480 107	215 333	80 899	-	2 211 ^{b/}	70 700	114	724	110 126	50	510	-
Iceland	51 800	41 600	10 200	-	-	-	-	-	-	-	-	-
India	613 113	342 822	119 000	-	-	45 200	587	43 355	62 149	37	240	-
Indonesia	176 617	128 992	39 000	-	1 000 ^{b/}	-	-	-	7 625	4	23	-
Iran, Islamic Republic of	623 187	600 237	-	-	-	-	-	22 950	-	-	-	-
Iraq	128 388	107 988	20 400	-	-	-	-	-	-	-	-	-
Ireland	314 442	249 883	61 200	-	-	-	-	-	3 359	2	9	-
Israel	319 642	303 885	-	-	-	2 900	191	606	12 060	6	30	-
Italy	15 276 640	5 250 032	617 761	6 280 000	2 822 645 ^{b/c/}	99 700	530	1 292	204 680	94	646	-
Jamaica	24 046	18 776	-	-	-	-	-	-	5 270	2	31	-
Japan	20 115 348	14 669 249	3 648 200	39 120	783 184	-	2 539	3 866	969 190	177	2 256	-
Jordan	15 125	8 785	3 400	-	-	-	-	-	2 940	1	6	-
Kenya	13 001	9 851	-	-	-	-	-	-	3 150	1	6	-
Korea, Republic of	300 751	175 843	68 000	-	-	-	-	32 260	24 648	10	78	-
Kuwait	880 429	402 291	-	78 138	400 000 ^{e/}	-	-	-	-	-	-	-
Lebanon	10 425	10 425	-	-	-	-	-	-	-	-	-	-
Liberia	10 150	10 150	-	-	-	-	-	-	-	-	-	-
Libyan Arab Jamahiriya	394 045	392 385	-	-	-	-	-	1 660	-	-	-	-
Liechtenstein	16 304	12 904	3 400	-	-	-	-	-	-	-	-	-
Luxembourg	69 421	69 421	-	-	-	-	-	-	-	-	-	-
Madagascar	13 205	9 805	3 400	-	-	-	-	-	-	-	-	-
Malaysia	121 911	87 911	34 000	-	-	-	-	-	-	-	-	-
Mali	10 150	10 150	-	-	-	-	-	-	-	-	-	-
Mauritius	9 426	9 426	-	-	-	-	-	-	-	-	-	-
Mexico	1 174 431	857 327	299 200	-	-	-	-	-	17 904	12	72	-
Monaco	187 433	13 870	-	93 463	-	-	-	80 100	-	-	-	-
Mongolia	12 718	9 318	3 400	-	-	-	-	-	-	-	-	-
Morocco	51 446	48 996	-	-	-	-	-	-	2 450	1	6	-
Namibia	-	-	-	-	-	-	-	-	-	-	-	-
Netherlands	3 438 226	2 377 852	584 800	-	349 763 ^{b/}	47 800	54	114	77 843	46	232	-
New Zealand	337 720	332 720	-	-	5 000 ^{b/}	-	-	-	-	-	-	-
Nicaragua	10 150	10 150	-	-	-	-	-	-	-	-	-	-
Niger	10 150	10 150	-	-	-	-	-	-	-	-	-	-
Nigeria	232 355	167 755	64 600	-	-	-	-	-	-	-	-	-
Norway	867 354	683 716	180 200	-	-	-	-	-	3 438	2	11	-
Pakistan	83 005	56 285	20 400	-	-	-	-	-	6 320	2	25	-
Panama	20 734	19 544	-	-	-	-	-	-	1 190	1	8	-
Paraguay	20 066	18 026	-	-	-	-	-	-	2 040	1	12	-
Peru	70 208	68 168	-	-	-	-	-	-	2 040	1	12	-
Philippines	107 360	100 474	6 886	-	-	-	-	-	-	-	-	-
Poland	924 649	646 285	183 077	-	4 274 ^{b/}	29 300	-	4 626	57 087	44	236	-
Portugal	181 649	160 337	-	-	-	-	-	16 940	4 372	2	9	-
Qatar	60 368	60 368	-	-	-	-	-	-	-	-	-	-
Romania	195 030	189 148	-	-	-	-	-	300	5 582	3	18	-

Member State	TOTAL	C A S H				I N K I N D					
		Assessed contributions	Voluntary contributions (Technical Assistance and Co-operation Fund)	Contributions received in support of selected programme activities (see Statement III.B)	Other voluntary contributions received (see Statement IV.C)	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts		
									Amount ^{a/}	Number	Man-days
Saudi Arabia	1 433 631	1 419 231	-	-	-	-	11 522	2 878	1	8	
Senegal	9 925	9 925	-	-	-	-	-	-	-	-	
Sierra Leone	10 150	10 150	-	-	-	-	-	-	-	-	
Singapore	95 046	95 046	-	-	-	-	-	-	-	-	
South Africa	440 763	421 843	-	-	-	-	18 920	4	24		
Spain	2 949 750	2 776 421	30 000	-	33 500	88	5 463	104 278	46	328	
Sri Lanka	13 825	10 425	3 400	-	-	-	-	-	-	-	
Sudan	13 566	10 166	3 400	-	-	-	-	-	-	-	
Sweden	3 053 264	1 709 997	421 600	221 972	485 232	-	498	368	213 597	100	660
Switzerland	2 021 975	1 515 411	377 400	26 425	-	-	785	1 770	100 184	55	341
Syrian Arab Republic	38 277	38 277	-	-	-	-	-	-	-	-	-
Thailand	118 228	82 529	30 600	-	5 038 ^{b/}	-	-	61	-	-	-
Tunisia	28 037	28 037	-	-	-	-	-	-	-	-	-
Turkey	444 349	304 348	115 600	-	1 975 ^{b/}	-	-	850	21 576	11	82
Uganda	10 150	10 150	-	-	-	-	-	-	-	-	-
Ukrainian Soviet Socialist Republic	2 192 417	1 759 859	432 558	-	-	-	-	-	-	-	-
Union of Soviet Socialist Republics	18 942 383	13 981 674	3 393 481	-	1 179 941	-	2 200	11 843	373 244	153	1 018
United Arab Emirates	265 497	265 497	-	-	-	-	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	9 310 062	6 680 513	1 635 400	-	545 988	116 900	773	1 663	328 825	210	1 142
United Republic of Tanzania	13 550	10 150	3 400	-	-	-	-	-	-	-	-
United States of America	49 974 852	37 266 476	8 208 090	24 850	1 972 500 ^{b/d/}	1 631 600	1 480	5 280	864 576	483	2 410
Uruguay	50 964	38 012	-	-	-	-	-	10 062	2 890	2	17
Venezuela	564 600	562 066	-	-	-	-	-	834	1 700	2	10
Viet Nam	15 994	10 454	-	-	-	-	-	5 540	-	-	-
Yugoslavia	650 903	424 720	153 000	-	-	-	-	3 176	70 007	48	314
Zaire	10 339	10 339	-	-	-	-	-	-	-	-	-
Zambia	13 550	10 150	3 400	-	-	-	-	-	-	-	-
Zimbabwe	19 544	19 544	-	-	-	-	-	-	-	-	-
TOTAL	193 163 976	136 378 959	29 736 469	6 763 968	10 929 114	2 514 700	149 191	711 163	5 980 412	2 716	18 944

a/ Includes actual cost where known, otherwise estimated salary cost of \$ 170 per day plus travel and subsistence of cost free experts provided by Member States.

b/ Includes contributions to the International Consultative Group on Food Irradiation (ICGFI) from Canada (\$ 18,657), France (\$ 12,000), Federal Republic of Germany (\$ 10,000), Hungary (\$ 2,211), Indonesia (\$ 1,000), Italy (\$ 15,345), Netherlands (\$ 51,969), New Zealand (\$ 5,000), Poland (\$ 4,274), Turkey (\$ 1,975), Thailand (\$ 5,038), USA (\$ 30,000).

c/ Includes contributions to the Third World Academy of Science (TNAS) from Canada (\$ 114,504), Italy (\$ 1,500,000), Kuwait (\$ 50,000).

d/ Includes contributions to the Seibersdorf Training Facilities (STF) Fund from the Federal Republic of Germany (\$ 250,000) and the United States of America (\$ 300,000).

COMBINED TABLE OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1987 AND OF INCOME AND EXPENDITURE IN THE YEAR ENDED 31 DECEMBER 1987

Description	I	II	III	IV	Adjustments ^{a/}	Total
	Administrative Fund and Working Capital Fund	Technical Assistance and Co-operation Fund	Activities partially financed from the Administrative Fund	Funds administered on behalf of Member States, United Nations and other International Organizations		
ASSETS AND LIABILITIES AS AT 31 DECEMBER 1987						
<u>Assets</u>						
Cash in hand	134 291	300	713 874	156 728	-	1 005 193
Cash at banks (including interest bearing bank deposits)	21 646 980	12 868 230	1 457 828	15 978 889	-	51 951 927
Contributions receivable	30 612 015	5 364 768	7 559 372	1 536 257	-	45 072 412
Accounts receivable, sundry debit balances and reserves	7 231 576	5 367 864	103 914	518 894	-	13 222 248
Total assets	59 624 862	23 601 162	9 834 988	18 190 768	-	111 251 780
<u>Liabilities</u>						
Reserve for unliquidated obligations	9 321 111	13 206 564	158 311	4 547 801	-	27 233 787
Accounts payable, sundry credit balances and reserves	21 393 201	6 092 510	9 790 934	2 425 516	-	39 702 161
Principal of the Working Capital Fund	2 000 000	-	-	-	-	2 000 000
Total liabilities	32 714 312	19 299 074	9 949 245	6 973 317	-	68 935 948
Fund Balances	26 910 550	4 302 088	(114 257)	11 217 451	-	42 315 832
INCOME AND EXPENDITURE FOR THE YEAR 1987						
Unused balances as at 1 January	23 745 742	316 778	2 454 667	15 441 743	-	41 958 930
Unliquidated obligations brought forward	8 074 802	22 499 047	363 912	3 096 584	-	34 034 345
Income from contributions	136 378 959	29 749 339	10 933 726	11 737 111	(2 879 575)	185 919 560
Other income	9 167 646	403 669	2 356 130	85 518	(501 842)	11 511 121
Increase of income from 1986 assessments	1 388 071	-	-	-	-	1 388 071
Total funds available	178 755 220	52 968 833	16 108 435	30 360 956	(3 381 417)	274 812 027
Disbursements during the year ^{b/}	131 609 121	35 460 181	16 064 381	14 595 704	(3 381 417)	194 347 970
Unliquidated obligations at year end	9 321 111	13 206 564	158 311	4 547 801	-	27 233 787
Surrender of prior years' cash surpluses	10 914 438	-	-	-	-	10 914 438
Total expenditure	151 844 670	48 666 745	16 222 692	19 143 505	(3 381 417)	232 496 195
Unused balances at year end	26 910 550	4 302 088	(114 257)	11 217 451	-	42 315 832

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

Programme support income of the Administrative Fund (Statement I.B):	\$ 501 842
Regular Budget contributions (Statement III.B) to:	
International Centre for Theoretical Physics	\$ 1 245 488
International Laboratory of Marine Radioactivity	1 634 087
	<u>2 879 575</u>
	<u>\$ 3 381 417</u>

^{b/} Including disbursements in respect of unliquidated obligations carried forward from 1986 and prior years, \$ 94,930 from the 1986 final surplus and \$ 15,339 from reserve for future programmes.

P A R T V

SIGNIFICANT ACCOUNTING POLICIES OF THE AGENCY

General

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

Method of Accounting

7. Income and expenditures are recognized on a modified accrual basis in the following manner:
 - income from assessed and voluntary contributions and from reimbursable services is recorded in the year in which such income becomes due;
 - income from extrabudgetary contributions and other income is recognized in the year in which it is received in cash;
 - expenditures are generally recognized in the year in which the liability is incurred for goods or services received;
 - depreciation is not recorded for capital assets, nor are provisions made for any unused annual leave or repatriation grant entitlements;
 - certain amounts for which the goods have not yet been received or the services have not yet been rendered at year-end are carried forward as unliquidated obligations under the Director General's special authorization in conformity with criteria established by the Board of Governors.

8. Income and expenditures are recorded in separate accounts, except that:

- any allowances or refunds charged in the same financial period against the budgetary accounts are credited against corresponding expenditures;
- losses realized as a result of currency fluctuations are offset against gains realized during the same financial period. At the close of the financial period, any net gains are taken into account as miscellaneous income and any net losses are charged to the budget of the financial period.

9. For contributions originally receivable in a currency other than the United States dollar, the difference between the dollar value of the particular currency involved at the date when the contribution was recorded and the dollar value at the date of collection or revaluation is generally considered an adjustment to income.

10. The costs for the common services shared by the Vienna-based United Nations organizations and managed by the Agency are charged or allocated to user organizations on a basis agreed to by the user organizations as being suitable for the particular service involved. Billed amounts exclude overhead costs and contain no provision for profit. The amounts collected from the other user organizations for services rendered are recorded as miscellaneous income. The organizations share in the cost of equipment on a basis agreed upon prior to the placement of the order. Accordingly, no depreciation is included in the amounts billed.

Assets and Liabilities

11. Capital assets of the Agency are not capitalized in the accounting records.

12. The Austrian schilling portion of assessed contributions outstanding is revalued monthly in accordance with the Agency's split-assessment system approved by the Board of Governors (GOV/COM.9/115).

13. Accounts receivable, accounts payable and unliquidated obligations are initially recorded at the exchange rate applicable at the time the transaction took place. At the end of each financial period, any material items that have not been liquidated are revalued using the United Nations rates of exchange prevailing at that time.

Effects of currency revaluation to United Nations rates of exchange

14. Gains and losses from currency revaluation to United Nations rates of exchange are treated as follows:

- unrealized net losses are charged to the budget of the current financial year;
- unrealized net gains are treated as a provision on the balance sheet.

Realized gains and losses are treated in accordance with para. 8 above.

