

# THE AGENCY'S ACCOUNTS FOR 1988

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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 1988.

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.

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The General Conference.

Having regard to Financial Regulation 12.04,

Takes note of the report of the External Auditor on the Agency's accounts for the year 1988 and of the report of the Board of Governors thereon [\*].

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[\*] GC(XXXIII)/874.

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[1] INFCIRC/8/Rev.1.



Thirty-third regular session

THE AGENCY'S ACCOUNTS FOR 1988

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INTRODUCTION TO THE REPORT ON  
THE AGENCY'S ACCOUNTS FOR 1988

1. I present herewith the Agency's accounts for the year ended 31 December 1988. My comments on the implementation of the 1988 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. Because of the improved financial situation of the Agency in the last quarter of 1988, there was no need for deferred programme activities to be carried over into 1989 (as authorized by the Board in September 1988 for a three-year trial period).

3. The following changes have been made in an effort to improve the reporting on Agency activities funded from extrabudgetary sources:

(i) Food and Agriculture Organization of the United Nations (FAO)

The open balances at year end relating to FAO's participation in the financing of the Joint FAO/IAEA Division of Nuclear Techniques in Food and Agriculture were previously shown, under the Administrative Fund, against the side-heading "United Nations, specialized agencies and other international organizations". They are now shown, in Statements IV.C and IV.D, against the side-heading "Food and Agriculture Organization of the United Nations (FAO)". The resources and expenditures in question are reflected in Statements IV.A and IV.B against "Food and Agriculture".

(ii) Funds in Trust (resources made available by governments and institutes of Member States for the implementation of activities under the technical assistance and co-operation programme and for research activities in their own countries)

The unspent balances at year end were previously recorded against "Accounts payable, sundry credit balances and other reserves" under the Technical Assistance and Co-operation Fund (TACF). They are now shown separately, against "Funds in Trust (FIT)", in Statements IV.A-D.

4. Two new funds were established in 1988:

Republic of Korea - for support to footnote-a/ projects under the technical assistance and co-operation programme

Commission of the European Communities (CEC) - for fellowships under the technical assistance and co-operation programme

5. In February 1989, following establishment of the fund relating to the CEC, the Board of Governors approved acceptance of a voluntary contribution of the CEC for financing the fellowships in question. At the same time, the Board authorized the Director General to enter into an agreement with the Syrian Arab Republic regarding funds in trust which are reflected in Statements IV.A-D.

6. The cash holdings of Austrian schilling-based funds are no longer shown in Schedule A.3. However, they are still reflected in separate statements which are each certified by the External Auditor.

7. The significant accounting policies of the Agency, which remained unchanged during the financial year, are presented in Part V.

(signed) HANS BLIX  
Director General

P A R T I

REPORT BY THE DIRECTOR GENERAL  
ON BUDGETARY PERFORMANCE IN 1988

I. REGULAR BUDGET

1. The General Conference appropriated an amount of \$ 137 337 000 for the Regular Budget on the basis of an exchange rate of 14.20 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(XXXI)/RES/476 in order to take into account the average exchange rate actually experienced during the year - AS 12.21 to \$ 1.
2. The Regular Budget for 1988 at an exchange rate of 12.21 Austrian schillings to one United States dollar amounted to \$ 156 182 000.

Table 1  
Summary of expenditure by Appropriation Section

Appropriation Section	Appropriations	Total expenditures	(Overruns) or underruns of appropriations
1. Technical Assistance and Co-operation	8 213 000	7 921 753	291 247
2. Nuclear Energy and Safety	28 593 000	26 427 801	2 165 199
3. Research and Isotopes	20 921 000	20 128 712	792 288
4. Operational Facilities	3 020 000	2 955 031	64 969
5. Safeguards	51 151 000	47 535 919	3 615 081
6. Policy-making Organs	5 936 000	5 666 750	269 250
7. Executive Management and Administration	16 361 000	15 436 196	924 804
8. General Services	16 621 000	16 158 670	462 330
Total Agency programmes	150 816 000	142 230 832	8 585 168
9. Shared Support Services (Cost of work for others)	5 366 000	4 847 337	518 663
<b>CONSOLIDATED TOTAL</b>	<b>156 182 000</b>	<b>147 078 169</b>	<b>9 103 831</b>

3. Table 1 shows an underrun of \$ 8 585 168 in respect of Agency programmes and an underrun of \$ 9 103 831 for the nine Appropriation Sections.

4. More than half of the underrun - \$ 5 248 000 - 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 1988 budget. Earmarkings for an additional post adjustment by Appropriation Section (including Shared Support Services) were:

1. Technical Assistance and Co-operation	\$ 271 000
2. Nuclear Energy and Safety	1 034 000
3. Research and Isotopes	692 000
4. Operation Facilities	59 000
5. Safeguards	2 284 000
6. Policy-making Organs	214 000
7. Executive Management and Administration	610 000
8. General Services	84 000
	<hr/>
TOTAL	\$ 5 248 000
	<hr/> <hr/>

5. After deduction of the \$ 5 248 000 set aside for a possible post adjustment for Professional staff, an amount of \$ 3 337 168 remained unspent in respect of Agency programmes. Major net underruns (after deduction of earmarkings for an additional post adjustment) were experienced in respect of Appropriation Sections "Nuclear Energy and Safety" (\$ 1 131 199) and "Safeguards" (\$ 1 331 081). Detailed comments with regard to major underruns are given in the respective sections.

6. Table 2 and Exhibits 1-8 provide information by "Item of expenditure".

Table 2  
Summary by item of expenditure

Item of expenditure	Budgetary performance		
	Appropriations 1988	Total expenditures 1988	(Overruns) or underruns appropriations
Salaries for established posts - P	42 406 700	36 091 789	6 314 911 <sup>*/</sup>
Temporary assistance - P	1 167 400	1 651 059	(483 659)
Salaries for established posts - GS, M&O	19 135 400	20 179 805	(1 044 405)
Temporary assistance - GS, M&O	943 700	858 028	85 672
Common staff costs	20 642 400	19 595 939	1 046 461
Overtime	243 400	199 897	43 503
Travel	10 830 200	10 558 345	271 855
Representation and hospitality	179 900	150 567	29 333
Training	528 700	331 190	197 510
Experts	1 172 600	280 680	891 920
Equipment: leased or rented	508 000	601 577	(93 577)
Equipment: purchased	4 933 900	5 772 877	(838 977)
Supplies and materials	3 387 100	2 737 045	650 055
General operating expenses	14 259 500	13 168 989	1 090 511
Contracts	1 054 100	1 145 639	(91 539)
Research and technical contracts	2 768 400	3 120 412	(352 012)
Miscellaneous	2 468 600	2 439 434	29 166
<b>Sub-total: Direct costs</b>	<b>126 630 000</b>	<b>118 883 272</b>	<b>7 746 728</b>
Conference services	776 100	780 881	(4 781)
Interpretation services	1 049 600	805 950	243 650
Translation services	6 720 900	6 330 317	390 583
Printing and publishing services	6 712 800	6 586 676	126 124
Data processing services	5 999 000	6 034 375	(35 375)
Contracts administration services	442 100	426 038	16 062
Laboratory services	-	-	-
Other services	1 994 800	1 936 258	58 542
Radiation protection services	490 700	447 065	43 635
<b>Sub-total: Shared costs</b>	<b>24 186 000</b>	<b>23 347 560</b>	<b>838 440<sup>**/</sup></b>
<b>Total Agency programmes</b>	<b>150 816 000</b>	<b>142 230 832</b>	<b>8 585 168</b>
<b>Cost of work for others</b>	<b>5 366 000</b>	<b>4 847 337</b>	<b>518 663</b>
<b>CONSOLIDATED TOTAL</b>	<b>156 182 000</b>	<b>147 078 169</b>	<b>9 103 831</b>

<sup>\*/</sup> Of which \$ 4 431 000 were earmarked for an additional post adjustment.

<sup>\*\*/</sup> Of which \$ 817 000 were earmarked for an additional post adjustment for Professional staff working in Shared Support Services.

7. The underrun in respect of "Salaries for established posts - P" shown in Table 2 resulted to a large extent from the fact that the survey to be conducted by the International Civil Service Commission (ICSC) was carried out only late in the year and the freeze on Professional post adjustment was not lifted in Vienna and, to a lesser degree, from temporary vacancies resulting from staff turnover (\$ 1 883 911).

8. The overrun in respect of "Temporary assistance - P" resulted from a greater than expected need for such assistance in meeting temporary shortages of regular Professional staff, which were partly due to the temporary freeze on recruitment applied during the second half of 1987 as a consequence of the adverse cash-flow situation experienced at that time.

9. The overrun in respect of "Salaries for established posts - GS, M&O" resulted from a 10.5% salary increase recommended by the ICSC in 1987, which was not budgeted for.

10. The lower actual expenditure in respect of "Common staff costs" resulted mainly from the fact that staff recruitment costs (recruitment travel, removal costs) were lower than expected.

11. The substantial underrun in respect of "Experts" was partly due to a reduction in the hiring of experts and partly to the fact that a substantial part of costs for invited consultants were budgeted for under "Experts" but were charged to "Travel".

12. Purchases of laboratory equipment for the Laboratories at Seibersdorf and Monaco, as well as the acquisition of word processing equipment required for the introduction of office automation, accounted for the overrun in respect of "Equipment: purchased".

13. The underrun in respect of "General operating expenses" reflects the lower than estimated level of expenditures for VIC operating costs (Appropriation Section 8, General Services) and for utilities for the Seibersdorf Laboratory (Appropriation Section 3, Research and Isotopes).

14. The budgetary provision for "Shared costs" includes an amount of \$ 817 000 in respect of earmarkings for additional post adjustment for Professional staff working for Shared Support Services; consequently, the net underrun remaining after deduction of the earmarkings amounts to \$ 21 440 only.

15. The costs of Shared Support Services, which are shown against "Shared costs" in Table 2, are set out in greater detail in Table 3.

Table 3  
Summary by item of expenditure  
Shared Support Services

Item of expenditure	Budgetary performance		
	Appropriations 1988	Total expenditures 1988	(Overruns) or underruns appropriations
Salaries for established posts - P	7 588 400	6 591 106	997 294 <sup>*/</sup>
Temporary assistance - P	1 018 400	572 185	446 215
Salaries for established posts - GS, M&O	7 025 600	7 413 680	(388 080)
Temporary assistance - GS, M&O	394 700	259 457	135 243
Common staff costs	4 956 500	4 698 947	257 553
Overtime	71 900	108 948	(37 048)
Travel	53 100	166 097	(112 997)
Representation and hospitality	2 200	1 860	340
Training	90 100	84 885	5 215
Experts	23 000	61 672	(38 672)
Equipment: leased or rented	2 563 700	1 897 473	666 227
Equipment: purchased	521 100	880 515	(359 415)
Supplies and materials	2 543 400	2 518 661	24 739
General operating expenses	2 369 600	1 832 437	537 163
Contracts	180 300	845 538	(665 238)
Research and technical contracts	83 500	-	83 500
Miscellaneous	66 500	261 436	(194 936)
<b>Sub-total: Direct costs</b>	<b>29 552 000</b>	<b>28 194 897</b>	<b>1 357 103</b>
Translation services	64 200	26 189	38 011
Printing and publishing services	106 900	128 528	(21 628)
Data processing services	955 400	934 016	21 384
<b>Sub-total: Shared costs</b>	<b>1 126 500</b>	<b>1 088 733</b>	<b>37 767</b>
<b>Total</b>	<b>30 678 500</b>	<b>29 283 630</b>	<b>1 394 870</b>
Less: Cross-charge (above)	1 126 500	1 088 733	37 767
Cost of work for others	5 366 000	4 847 337	518 663
<b>Sub-total</b>	<b>6 492 500</b>	<b>5 936 070</b>	<b>556 430</b>
<b>TOTAL</b>	<b>24 186 000</b>	<b>23 347 560</b>	<b>838 440<sup>*/</sup></b>

<sup>\*/</sup> Of which \$ 817 000 were earmarked for an additional post adjustment.

16. The underrun in respect of "Temporary assistance - P" reflected, to a large extent, the lower than expected requirements for interpretation services owing partly to the fact that fewer meetings were held than had been planned and partly to the more cost-effective utilization of these services. Part of the underrun was due to a change in the system for charging travel costs of free-lance interpreters and translators: these were charged to the item "Travel", whereas they had been budgeted for under "Temporary assistance - P".

17. The underrun in respect of "Equipment: leased or rented" and the overrun in respect of "Equipment: purchased" related to computer services; this shift from "Equipment: leased or rented" to "Equipment: purchased" resulted from the decision to purchase a number of hardware items instead of renting them as foreseen in the budget, in order to reduce total costs in the long run.

18. The underrun in respect of "General operating expenses" is partly offset by the overrun in respect of "Miscellaneous", since freight costs incurred in distributing printed matter, the costs of insuring computer equipment and the costs of publication sales promotion were charged to "Miscellaneous" but had been budgeted for under "General operating expenses". The introduction of a more economical way of distributing printed matter, as well as a lower than average expenditure on the repair of printing equipment, accounted for a large part of the underrun.

19. The overrun in respect of "Contracts" related largely to data processing services: increased demand from users for programming services for the establishment and maintenance of special data bases for scientific and administrative purposes had to be met through external programming contracts.



Section 1. Technical Assistance and Co-operation a/

Exhibit 1

Item of expenditure	Budgetary performance		
	Appropriations 1988	Total expenditures 1988	(Overruns) or underruns appropriations
Salaries for established posts - P	2 958 700	2 658 621	300 079
Temporary assistance - P	116 300	81 864	34 436
Salaries for established posts - GS, M&O	1 749 200	1 850 614	(101 414)
Temporary assistance - GS, M&O	121 800	159 502	(37 702)
Common staff costs	1 604 300	1 572 034	32 266
Overtime	14 400	4 985	9 415
Travel	175 900	115 435	60 465
Representation and hospitality	3 000	817	2 183
Experts	45 200	35 135	10 065
Equipment: leased or rented	-	7 826	(7 826)
Supplies and materials	11 300	15 881	(4 581)
General operating expenses	69 400	63 538	5 862
Miscellaneous	-	1 248	(1 248)
<b>Sub-total: Direct costs</b>	<b>6 869 500</b>	<b>6 567 500</b>	<b>302 000</b>
Translation services	513 300	540 473	(27 173)
Printing and publishing services	35 600	27 982	7 618
Data processing services	794 600	785 798	8 802
<b>Sub-total: Shared costs</b>	<b>1 343 500</b>	<b>1 354 253</b>	<b>(10 753)</b>
<b>TOTAL</b>	<b>8 213 000</b>	<b>7 921 753</b>	<b>291 247<sup>*/</sup></b>

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

\*/ Of which \$ 271 000 were earmarked for an additional post adjustment of salaries.

20. The unbudgeted 10.5% salary increase for GS staff had to be offset by economies in respect of other items of expenditure, particularly "Travel".

Section 2. Nuclear Energy and Safety

Exhibit 2

Item of expenditure	Budgetary performance		
	Appropriations 1988	Total expenditures 1988	(Overruns) or underruns appropriations
Salaries for established posts - P	7 334 100	5 810 929	1 523 171
Temporary assistance - P	640 100	894 600	(254 500)
Salaries for established posts - GS, M&O	2 293 600	2 331 135	(37 535)
Temporary assistance - GS, M&O	280 700	221 449	59 251
Common staff costs	3 420 000	3 066 139	353 861
Overtime	28 000	19 637	8 363
Travel	3 445 300	3 228 569	216 731
Representation and hospitality	58 100	54 961	3 139
Training	8 700	3 357	5 343
Experts	522 200	115 196	407 004
Equipment: leased or rented	105 100	54 712	50 388
Equipment: purchased	113 900	522 552	(408 652)
Supplies and materials	92 400	142 231	(49 831)
General operating expenses	364 400	199 660	164 740
Contracts	171 500	197 293	(25 793)
Research and technical contracts	691 300	602 018	89 282
Miscellaneous	54 700	124 228	(69 528)
<b>Sub-total: Direct costs</b>	<b>19 624 100</b>	<b>17 588 666</b>	<b>2 035 434</b>
Conference services	305 400	322 486	(17 086)
Interpretation services	394 400	316 643	77 757
Translation services	788 800	798 941	(10 141)
Printing and publishing services	3 937 300	3 893 636	43 664
Data processing services	1 858 300	1 887 011	(28 711)
Contract administration services	107 900	104 075	3 825
Other services (Library)	1 436 800	1 388 930	47 870
Radiation protection services	140 000	127 413	12 587
<b>Sub-total: Shared costs</b>	<b>8 968 900</b>	<b>8 839 135</b>	<b>129 765</b>
<b>TOTAL</b>	<b>28 593 000</b>	<b>26 427 801</b>	<b>2 165 199<sup>*/</sup></b>

<sup>\*/</sup> Of which \$ 1 034 000 were earmarked for an additional post adjustment of salaries.

21. Appropriation Section 2, "Nuclear Energy and Safety" comprises "Nuclear power", "Nuclear fuel cycle", "Nuclear safety" and "Scientific and technical information".

22. The temporary freeze on recruitment applied during the second half of 1987 resulted in delayed recruitment during the first half of 1988, and this was reflected in an underrun in respect of "Salaries for established posts - P".

23. The increased workload associated with the establishment of the Agency's emergency response system, the Probabilistic Safety Assessment PACK (PSAPACK), the new International Nuclear Safety Advisory Group (INSAG), etc. and delays in recruiting staff to established posts resulted in an overrun in respect of "Temporary Assistance - P".

24. The budgetary underruns in respect of "Travel" and "Experts" are related, since a substantial part of the cost of invited consultants was budgeted for under "Experts" but charged to "Travel". The considerable underrun in respect of both items was mainly due to a more cautious policy applied in connection with invitations of meeting participants paid for by the Agency.

25. Furthermore, a number of meetings had to be postponed because of a lack of support from Member States.

26. The overrun in respect of "Equipment: purchased" is largely due to the modernization of INIS clearing house equipment and to the acquisition of equipment for the office automation project.

Section 3. Research and Isotopes

Exhibit 3

Item of expenditure	Budgetary performance		
	Appropriations 1988	Total expenditures 1988	(Overruns) or underruns appropriations
Salaries for established posts - P	5 950 800	5 103 671	847 129
Temporary assistance - P	125 700	216 116	(90 416)
Salaries for established posts - GS, M&O	3 407 600	3 484 353	(76 753)
Temporary assistance - GS, M&O	109 200	190 753	(81 553)
Common staff costs	3 109 900	2 975 727	134 173
Overtime	49 600	74 601	(25 001)
Travel	1 740 100	1 410 342	329 758
Representation and hospitality	27 300	23 348	3 952
Training	20 000	4 529	15 471
Experts	313 700	31 895	281 805
Equipment: leased or rented	112 800	76 477	36 323
Equipment: purchased	756 100	1 369 040	(612 940)
Supplies and materials	664 800	860 062	(195 262)
General operating expenses	1 601 400	1 293 787	307 613
Contracts	21 700	34 309	(12 609)
Research and technical contracts	1 950 200	2 280 958	(330 758)
Miscellaneous	324 800	293 925	30 875
<b>Sub-total: Direct costs</b>	<b>20 285 700</b>	<b>19 723 893</b>	<b>561 807</b>
Conference services	194 000	151 114	42 886
Interpretation services	118 400	92 083	26 317
Translation services	423 700	337 362	86 338
Printing and publishing services	1 405 200	1 295 390	109 810
Data processing services	449 500	440 413	9 087
Contract administration services	300 900	290 207	10 693
Laboratory services	(2256 400)	(2 201 750)	(54 650)
<b>Sub-total: Shared costs</b>	<b>635 300</b>	<b>404 819</b>	<b>230 481</b>
<b>TOTAL</b>	<b>20 921 000</b>	<b>20 128 712</b>	<b>792 288<sup>*/</sup></b>

<sup>\*/</sup> Of which \$ 692 000 were earmarked for an additional post adjustment of salaries.

27. Appropriation Section 3, "Research and Isotopes", comprises "Food and agriculture", "Life sciences" and "Physical and chemical sciences". It includes all costs related to the Agency's Laboratories at Seibersdorf and at the VIC. The costs of Laboratory services rendered to "Safeguards" are transferred to Appropriation Section 5.

28. The overrun in respect of "Temporary assistance - P" was more than offset by the reduced hiring of "Experts".

29. The underrun in respect of "Travel" reflected the lower number of consultants' and research co-ordination meetings held than budgeted for.

30. The necessary replacement of equipment for analytical work and of other electronic equipment required in the Laboratory resulted in an overrun in respect of "Equipment: purchased". The acquisition of an electron spin resonance spectrometer was essential for the performance of therapy dose measurements and for measurements of radiation dose to some irradiated materials in the Dosimetry Laboratory.

31. "General operating expenses" for the Laboratory were substantially below budget estimates, the main reason being that price increases for utilities were below the budgetary assumptions.

32. The overrun in respect of "Research and technical contracts" resulted largely from increases in activities in "Food and agriculture" (for instance, the new programme on animals in Asia).

Section 4. Operational Facilities

Exhibit 4

Item of expenditure	Budgetary performance		
	Appropriations 1988	Total expenditures 1988	(Overruns) or underruns appropriations
Salaries for established posts - P	526 700	358 947	167 753
Temporary assistance - P	-	31 903	(31 903)
Salaries for established posts - GS, M&O	453 500	449 267	4 233
Temporary assistance - GS, M&O	15 500	9 049	6 451
Common staff costs	322 700	277 305	45 395
Travel	45 100	36 316	8 784
Representation and hospitality	2 800	829	1 971
Training	3 500	2 057	1 443
Experts	13 900	3 165	10 735
Equipment: leased or rented	-	1 513	(1 513)
Equipment: purchased	150 000	363 662	(213 662)
Supplies and materials	80 400	85 989	(5 589)
General operating expenses	41 900	55 910	(14 010)
Contracts	3 100	1 263	1 837
Research and technical contracts	52 900	26 585	26 315
Miscellaneous	1 159 800	1 127 534	32 266
<b>Sub-total: Direct costs</b>	<b>2 871 800</b>	<b>2 831 294</b>	<b>40 506</b>
Translation services	1 100	500	600
Printing and publishing services	112 600	100 897	11 703
Data processing services	29 900	18 377	11 523
Contract administration services	4 600	3 963	637
<b>Sub-total: Shared costs</b>	<b>148 200</b>	<b>123 737</b>	<b>24 463</b>
<b>TOTAL</b>	<b>3 020 000</b>	<b>2 955 031</b>	<b>64 969<sup>*/</sup></b>

<sup>\*/</sup> Of which \$ 59 000 were earmarked for an additional post adjustment of salaries.

33. Appropriation Section 4, "Operational Facilities", comprises the Regular Budget portion of the International Centre for Theoretical Physics (Trieste Centre) and the Regular Budget portion of the International Laboratory of Marine Radioactivity (Monaco Laboratory).

34. The overrun in respect of "Equipment: purchased" resulted from the acquisition of a system for the elemental and isotopic analysis of marine environmental samples. This instrument not only meets many of the Laboratory's analytical needs, but is also used for training activities.

35. 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".

Section 5. Safeguards

Exhibit 5

Item of expenditure	Budgetary performance		
	Appropriations 1988	Total expenditures 1988	(Overruns) or underruns appropriations
Salaries for established posts - P	19 314 400	16 714 099	2 600 301
Temporary assistance - P	248 000	381 494	(133 494)
Salaries for established posts - GS, M&O	5 251 100	5 654 906	(403 806)
Temporary assistance - GS, M&O	265 800	72 490	193 310
Common staff costs	8 132 800	7 622 319	510 481
Overtime	13 200	6 666	6 534
Travel	4 965 200	5 291 247	(326 047)
Representation and hospitality	24 700	21 391	3 309
Training	10 700	34 063	(23 363)
Experts	221 400	41 039	180 361
Equipment: leased or rented	226 600	407 527	(180 927)
Equipment: purchased	3 499 100	3 030 067	469 033
Supplies and materials	1 638 700	734 420	904 280
General operating expenses	956 800	1 020 348	(63 548)
Contracts	848 500	903 268	(54 768)
Research and technical contracts	74 000	210 851	(136 851)
Miscellaneous	311 400	358 714	(47 314)
<b>Sub-total: Direct costs</b>	<b>46 002 400</b>	<b>42 504 909</b>	<b>3 497 491</b>
Conference services	9 200	14 935	(5 735)
Interpretation services	18 300	2 878	15 422
Translation services	263 100	299 615	(36 515)
Printing and publishing services	68 900	34 026	34 874
Data processing services	1 787 000	1 764 361	22 639
Contract administration services	28 700	27 793	907
Laboratory services	2 256 400	2 201 750	54 650
Other services	366 300	366 000	300
Radiation protection services	350 700	319 652	31 048
<b>Sub-total: Shared costs</b>	<b>5 148 600</b>	<b>5 031 010</b>	<b>117 590</b>
<b>TOTAL</b>	<b>51 151 000</b>	<b>47 535 919</b>	<b>3 615 081<sup>*/</sup></b>

<sup>\*/</sup> Of which \$ 2 284 000 were earmarked for an additional post adjustment of salaries.



36. The underrun in respect of "Salaries for established posts - P" resulted from the transfer of posts from the Support Divisions to Operations Divisions; in 1988 the transition stage caused a lapse factor in excess of that foreseen in the budget.

37. The overrun in respect of "Travel" was due mainly to the fact that, because of exchange rate differences and unexpectedly high price increases, costs of inspection travel to the Far East were higher than foreseen in the budget. This situation has been aggravated by the current increase in the amount of inspection effort in the Far East.

38. The provision for "Equipment: purchased" included the cost of upgrading the Department's word processing equipment. Because of the need to bring the Agency's expenditure into line with the estimated cash inflow, the new equipment was rented rather than purchased. This led to an underrun under "Equipment: purchased" and a corresponding overrun under "Equipment: leased or rented".

39. During 1988 stringent economies in the purchase of "Supplies and materials" were made in order to offset the increase in the salaries of GS staff and the cost of inspection travel.

Section 6. Policy-making Organs

Exhibit 6

Item of expenditure	Budgetary performance		
	Appropriations 1988	Total expenditures 1988	(Overruns) or underruns appropriations
Salaries for established posts - P	258 400	215 094	43 306
Salaries for established posts - GS, M&O	57 100	87 492	(30 392)
Temporary assistance - GS, M&O	21 500	21 002	498
Common staff costs	109 600	102 958	6 642
Overtime	52 600	44 095	8 505
Travel	6 600	126 438	(119 838)
Representation and hospitality	11 800	9 755	2 045
Equipment: leased or rented	-	23 478	(23 478)
Equipment: purchased	-	8 895	(8 895)
Supplies and materials	4 100	19 951	(15 851)
General operating expenses	73 500	34 946	38 554
Contracts	4 100	9 506	(5 406)
Miscellaneous	139 300	16 290	123 010
<b>Sub-total: Direct costs</b>	<b>738 600</b>	<b>719 900</b>	<b>18 700</b>
Conference services	266 400	290 592	(24 192)
Interpretation services	469 100	384 274	84 826
Translation services	3 959 400	3 702 036	257 364
Printing and publishing services	492 200	559 883	(67 683)
Data processing services	10 300	10 065	235
<b>Sub-total: Shared costs</b>	<b>5 197 400</b>	<b>4 946 850</b>	<b>250 550</b>
<b>TOTAL</b>	<b>5 936 000</b>	<b>5 666 750</b>	<b>269 250<sup>*/</sup></b>

\*/ Of which \$ 214 000 were earmarked for an additional post adjustment of salaries.

40. The overrun in respect of "Travel" reflects the fact that the travel and per diem costs of External Auditors were budgeted for under "Miscellaneous", under which item there was an approximately equal underrun.

Section 7. Executive Management and Administration

Exhibit 7

Item of expenditure	Budgetary performance		
	Appropriations 1988	Total expenditures 1988	(Overruns) or underruns appropriations
Salaries for established posts - P	5 378 600	4 652 175	726 425
Temporary assistance - P	37 300	45 082	(7 782)
Salaries for established posts - GS, M&O	3342 700	3 636 941	(294 241)
Temporary assistance - GS, M&O	93 600	168 153	(74 553)
Common staff costs	2 872 800	2 867 153	5 647
Overtime	47 200	32 025	15 175
Travel	444 800	342 117	102 683
Representation and hospitality	51 500	39 201	12 299
Training	485 800	287 184	198 616
Experts	56 200	54 250	1 950
Equipment: leased or rented	63 500	22 907	40 593
Equipment: purchased	123 700	195 771	(72 071)
Supplies and materials	49 900	83 686	(33 786)
General operating expenses	287 900	146 402	141 498
Contracts	5 200	-	5 200
Miscellaneous	478 600	413 251	65 349
<b>Sub-total: Direct costs</b>	<b>13 819 300</b>	<b>12 986 298</b>	<b>833 002</b>
Conference services	1 100	1 754	(654)
Interpretation services	49 400	10 072	39 328
Translation services	766 900	647 271	119 629
Printing and publishing services	589 700	604 960	(15 260)
Data processing services	942 900	1 004 513	(61 613)
Other services	191 700	181 328	10 372
<b>Sub-total: Shared costs</b>	<b>2 541 700</b>	<b>2 449 898</b>	<b>91 802</b>
<b>TOTAL</b>	<b>16 361 000</b>	<b>15 436 196</b>	<b>924 804<sup>*/</sup></b>

\*/ Of which \$ 610 000 were earmarked for an additional post adjustment of salaries.

41. In order to increase the effectiveness of the traineeship programme, a shorter and more intensive training schedule was developed for a lower number of trainees, chosen on the basis of improved selection criteria. Substantial savings were realized from the participating training institutes, whose co-operation in this regard was received.

42. The reduction in the number of trainees also resulted in savings in respect of "Travel". Furthermore, staff travel was reduced to a minimum.

Section 8. General Services

Exhibit 8

Item of expenditure	Budgetary performance		
	Appropriations 1988	Total expenditures 1988	(Overruns) or underruns appropriations
Salaries for established posts - P	685 000	578 253	106 747
Salaries for established posts - GS, M&O	2 580 600	2 685 097	(104 497)
Temporary assistance - GS, M&O	35 600	15 630	19 970
Common staff costs	1 070 300	1 112 304	(42 004)
Overtime	38 400	17 888	20 512
Travel	7 200	7 881	(681)
Representation and hospitality	700	265	435
Equipment: leased or rented <u>a/</u>	-	7 137	(7 137)
Equipment: purchased	291 100	282 890	8 210
Supplies and materials <u>a/</u>	845 500	794 825	50 675
General operating expenses <u>a/</u>	10 864 200	10 354 398	509 802
Miscellaneous	-	104 244	(104 244)
<b>Sub-total: Direct costs</b>	<b>16 418 600</b>	<b>15 960 812</b>	<b>457 788</b>
Translation services	4 600	4 119	481
Printing and publishing services	71 300	69 902	1 398
Data processing services	126 500	123 837	2 663
<b>Sub-total: Shared costs</b>	<b>202 400</b>	<b>197 858</b>	<b>4 542</b>
<b>TOTAL</b>	<b>16 621 000</b>	<b>16 158 670</b>	<b>462 330<sup>*/</sup></b>

a/ VIC operating costs included under these items of expenditure

	9 331 200	9 109 437	221 763
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\*/ Of which \$ 84 000 were earmarked for an additional post adjustment of salaries.

43. The underrun in VIC operating costs amounted to \$ 221 763 and was due to the difficult financial situation experienced by UNIDO and the other United Nations organizations, which had to postpone certain projects and thus substantially underrun their original budget estimates.

44. The costs of freight and insurance, originally included under "General operating expenses", are reflected under "Miscellaneous".

Section 9. Cost of work for others

Exhibit 9

Services	Appropriation 1988	Expenditures UN Organizations 1988	Expenditures TC projects 1988	Total expenditures 1988	(Overrun) or underrun appropriation
Medical services	636 500	616 889	-	616 889	19 611
Library services	1 164 200	808 177	-	808 177	356 023
Data processing services	1 617 700	1 386 157	176 166	1 562 323	55 377
Printing services	1 739 900	1 670 168	-	1 670 168	69 732
Radiation protection services	207 700	-	189 780	189 780	17 920
<b>TOTAL</b>	<b>5 366 000</b>	<b>4 481 391</b>	<b>365 946</b>	<b>4 847 337</b>	<b>518 663</b>

45. Appropriation Section 9 reflects the cost of services rendered to other United Nations organizations and to those technical co-operation projects which utilized data processing and radiation protection services.

46. Actual expenditures in respect of each service rendered to "Others" were below budget estimates. The 1988 budgetary estimate for "Library services" included a provision for the purchase of books and periodicals requested by other organizations. However, following an arrangement introduced in 1987, the invoices for such books and periodicals were submitted to the other organizations for settlement.

## II. TECHNICAL CO-OPERATION

47. By resolution GC(XXXI)/RES/477 adopted on 25 September 1987, the General Conference decided upon a target of \$ 38 million for voluntary contributions to the Agency's Technical Assistance and Co-operation Fund (TACF) for 1988. As at 31 December 1988, pledges to the TACF in respect of the 1988 programme were \$ 32 711 000 or 86% of the target. Assessed programme costs and miscellaneous income to the TACF were \$ 1 767 000 in 1988. The total resources of the TACF amounted to \$ 52 019 000 in 1988, this figure being made up of unused balances and unliquidated obligations of \$ 17 509 000 at 1 January 1988, pledges of \$ 32 711 000 against current and of \$ 32 000 against prior year programmes and other income of \$ 1 767 000.

48. In 1988, the resources made available by UNDP and the United Nations Financing System for Science and Technology for Development (UNFSSTD) in accordance with their approved budgets for Agency-executed projects amounted to \$ 3 250 000. In addition, UNDP and UNFSSTD were charged support costs of \$ 647 587 based on 1988 project implementation. As in the past, UNDP project support costs are shown as miscellaneous income to the Administrative Fund.

49. Extrabudgetary resources of \$ 17 405 000 comprised an unused balance and unliquidated obligations of \$ 11 122 000 at 1 January 1988 and receipts of \$ 6 283 000 during 1988. Extrabudgetary receipts increased by \$ 4 021 000 over the 1987 level.

### Utilization of financial resources

50. Table 4 summarizes the resources available for technical co-operation in 1988 and their utilization.

Table 4

	Total resources available	Disbursements 1988	Unliquidated obligations 1988	Total expenditure (2)+(3)	Rate of utilization of resources (4)/(1)
	(1)	(2)	(3)	(4)	(5)
I. Technical Assistance and Co-operation Fund (TACF)	52 019 000	26 810 000	17 251 000	44 061 000	85%
II. UNDP and UNFSSTD	3 250 000	1 600 000	1 346 000	2 946 000	91%
III. Extrabudgetary resources	17 405 000	5 544 000	4 969 000	10 513 000	60%
<b>Total technical co-operation resources</b>	<b>72 674 000</b>	<b>33 954 000</b>	<b>23 566 000</b>	<b>57 520 000</b>	<b>79%</b>

51. Table 4 shows that \$ 57 520 000, or 79%, of the total resources available were utilized in 1988. The TACF accounted for the largest proportion (77%), UNDP and UNFSSTD for 5% and extrabudgetary resources for 18%.

52. In comparison with 1987 [1], the following data show that resource utilization declined for the TACF but increased in respect of UNDP and extrabudgetary resources.

		Utilization of available resources	
		1987	1988
		%	%
I.	Technical Assistance and Co-operation Fund	92	85
II.	UNDP and UNFSSTD	78	91
III.	Extrabudgetary resources	47	60
TOTAL		82	79

#### Utilization of TACF resources by region and component

53. The utilization of TACF resources in each geographical region and under the headings "Interregional", "Global" and "Reserve" is shown in Table 5.

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[1] See Table 4 in Section II ("Technical Co-operation") of Part I ("Report by the Director General on budgetary performance") of document GC(XXXII)/836. The utilization of UNDP and UNFSSTD resources for 1987 and 1988 has been placed on a comparable basis, that is: (i) total resources for each year are based on approved budgets for Agency-executed projects and (ii) expenditure financed from support costs has been excluded.

Table 5  
Utilization of TACF resources by region and component

	Total resources	Actuals January - December 1988			Rate of utilization of resources (4)/(1)
		Disbursements	Unliquidated obligations	Total expenditure (2)+(3)	
	(1)	(2)	(3)	(4)	(5)
<b>AFRICA</b>					
Experts		1 425 660	343 094	1 768 754	
Equipment		3 361 344	2 031 285	5 392 629	
Fellowships		266 806	95 017	361 823	
Group Training		6 576	-	6 576	
Sub-contracts		(3 999)	2 300	(1 699)	
Sub-total	9 358 896	5 056 387	2 471 696	7 528 083	80%
<b>ASIA AND THE PACIFIC</b>					
Experts		1 414 742	280 573	1 695 315	
Equipment		2 840 717	4 365 746	7 206 463	
Fellowships		250 012	61 062	311 074	
Group Training		80 753	-	80 753	
Sub-contracts		8 086	-	8 086	
Sub-total	11 625 543	4 594 310	4 707 381	9 301 691	80%
<b>LATIN AMERICA</b>					
Experts		1 569 513	206 014	1 775 527	
Equipment		2 787 263	2 131 776	4 919 039	
Fellowships		210 010	71 076	281 086	
Group Training		291 724	22 800	314 524	
Sub-contracts		33 400	69 850	103 250	
Sub-total	9 174 282	4 891 910	2 501 516	7 393 426	81%
<b>MIDDLE EAST AND EUROPE</b>					
Experts		811 213	83 177	894 390	
Equipment		2 698 958	5 908 227	8 607 185	
Fellowships		189 528	30 265	219 793	
Group Training		61 581	-	61 581	
Sub-contracts		213 315	-	213 315	
Sub-total	10 266 581	3 974 595	6 021 669	9 996 264	97%
<b>INTERREGIONAL</b>					
Experts		757 129	303 147	1 060 276	
Equipment		129 430	14 674	144 104	
Fellowships		3 427	-	3 427	
Group Training		31 246	-	31 246	
Sub-total	1 461 526	921 232	317 821	1 239 053	85%
<b>GLOBAL</b>					
Fellowships		3 488 615	1 131 816	4 620 431	
Group Training		3 146 199	74 399	3 220 598	
Miscellaneous		403 219	1 289	404 508	
Sub-total	9 394 793	7 038 033	1 207 504	8 245 537	88%
<b>RESERVE</b>					
Experts		99 005	3 036	102 041	
Equipment		131 131	20 023	151 154	
Fellowships		46 054	-	46 054	
Group Training		45 875	-	45 875	
Sub-contracts		11 800	-	11 800	
Sub-total	737 440	333 865	23 059	356 924	48%
<b>GRAND TOTAL</b>	<b>52 019 061</b>	<b>26 810 332</b>	<b>17 250 646</b>	<b>44 060 978</b>	<b>85%</b>



54. In 1988 the highest resource utilization rate (97%) was achieved in the Middle East and Europe region. However, it may be noted that the disbursements in the Middle East and Europe region were lower than those in the other three geographical regions, whereas the level of unliquidated obligations carried over at year end (particularly in respect of equipment) was significantly higher. The "Reserve" showed the lowest utilization rate (48%).

TACF disbursements by region and component

55. Table 6 compares the level of TACF disbursements (actual cash outlays by the Agency for goods provided and services rendered) in 1987 and 1988. The table shows that disbursements were 24% lower in 1988.

Table 6  
TACF disbursements by region and component

	Disbursements 1987	Disbursements 1988	Increase/ (decrease)
<b>I. TACF disbursements by region:</b>			
Africa	5 649 942	5 056 387	(11%)
Asia and the Pacific	6 704 944	4 594 310	(31%)
Latin America	6 098 166	4 891 910	(20%)
Middle East and Europe	6 988 640	3 974 595	(43%)
Interregional	4 029 677	921 232	(77%)
Global	5 607 003	7 038 033	25%
Reserve	381 809	333 865	(13%)
<b>TOTAL</b>	<b>35 460 181</b>	<b>26 810 332</b>	<b>(24%)</b>
<b>II. TACF disbursements by component:</b>			
Experts	6 746 715	6 077 262	(10%)
Equipment	18 517 292	11 948 843	(35%)
Fellowships	6 273 929	4 454 452	(29%)
Group Training	3 538 970	3 663 954	4%
Sub-contracts	213 129	262 602	23%
Miscellaneous	170 146	403 219	137%
<b>TOTAL</b>	<b>35 460 181</b>	<b>26 810 332</b>	<b>(24%)</b>

56. The decline in the provision of expert services and of fellowships was discussed in the Technical Assistance and Co-operation Committee in December 1988. With regard to fellowships, there was an overcommitment of fellowship funds in 1987, and a comparison between 1986 disbursements (\$ 4 788 039) and 1988 disbursements (\$ 4 454 452) offers a more representative picture.

57. There was a drop of 35% in equipment disbursements, from \$ 18 517 292 in 1987 to \$ 11 948 843 in 1988. However, at the end of 1988 there was a high level of unliquidated obligations (\$ 14 471 731) in respect of goods which had been ordered during 1988 but which had not yet been received.

58. The increase in miscellaneous disbursements (from \$ 170 146 in 1987 to \$ 403 219 in 1988) reflects the inclusion of a charge of \$ 189 780 for radiation protection services provided in support of technical assistance projects by the Division of Nuclear Safety.

#### TACF unit costs

59. The figures below are for actual TACF disbursements and for man-months of expert services and fellowships provided in 1987 and 1988. The increase between 1987 and 1988 in the average cost per man-month was 2% for experts and less than 1% for fellowships.

	<u>Disbursements</u>		<u>Man-months</u>		<u>Cost per man-month</u>	
	<u>1987</u>	<u>1988</u>	<u>1987</u>	<u>1988</u>	<u>1987</u>	<u>1988</u>
	\$	\$			\$	\$
Experts	6 746 715	6 077 262	910	803	7 414	7 568
Fellowships	6 166 365 <sup>a/</sup>	4 341 037 <sup>a/</sup>	3 255	2 282	1 894	1 902

<sup>a/</sup> In addition to the disbursements shown above, a small amount of financial support (\$ 107 564 in 1987 and \$ 113 415 in 1988) was provided from the TACF for fellowships contributed by Member States. Total TACF disbursements in respect of fellowships were therefore \$ 6 273 929 in 1987 and \$ 4 454 452 in 1988, as shown in Table 6.

Table 7  
Utilization of Technical Co-operation extrabudgetary resources

	Total resources	Actuals January - December 1988			Rate of utilization of resources (4)/(1)
		Disbursements	Unliquidated obligations	Total expenditure (2)+(3)	
	(1)	(2)	(3)	(4)	(5)
I. Donors <u>a/</u>					
Australia	143 695	126 083	-	126 083	88%
Belgium	131 130	15 118	-	15 118	12%
Canada	2 688	1 179	-	1 179	44%
Commission of the European Communities	199 181	92 527	87 987	180 514	91%
Chile	8 916	8 916	-	8 916	100%
Finland	5 225	4 950	-	4 950	95%
Germany, Federal Republic of	3 330 866	1 347 336	525 714	1 873 050	56%
Italy	1 223 623	593 390	220 163	813 553	66%
Japan	641 522	248 876	83 311	332 187	52%
Korea, Republic of	70 000	-	-	-	0%
Kuwait	227 781	131 274	33 229	164 503	72%
Norway	15 263	-	-	-	0%
Saudi Arabia	4 229	-	-	-	0%
Sweden	585 399	257 917	45 654	303 571	52%
Union of Soviet Socialist Republics	3 763 687	638 185	2 251 556	2 889 741	77%
United Kingdom of Great Britain and Northern Ireland	1 682 670	347 135	633 258	980 393	58%
United States of America	4 827 677	1 458 025	1 015 624	2 473 649	51%
Sub-total	16 863 552	5 270 911	4 896 496	10 167 407	60%
II. Funds in trust	364 723	116 161	72 277	188 438	52%
III. Administrative support <u>b/</u>	176 794	157 261	-	157 261	89%
<b>TOTAL</b>	<b>17 405 069</b>	<b>5 544 333</b>	<b>4 968 773</b>	<b>10 513 106</b>	<b>60%</b>

a/ Resources provided for footnote-a/ projects.

b/ Includes cost-free experts provided by the United States and Senior Management Development Programme provided by the United Kingdom.

### Utilization of Technical Co-operation extrabudgetary resources

60. In 1988, extrabudgetary resources of \$ 17 405 000, including funds in trust, accounted for 24% of the total resources available (\$ 72 674 000) for technical co-operation activities. The majority of technical co-operation extrabudgetary resources (97%) were provided by donor countries and the Commission of the European Communities in order to finance footnote-a/ projects.

61. Resources for footnote-a/ projects increased by \$ 2 144 000 (15%) over 1987 levels; expenditure on footnote-a/ projects rose by \$ 3 295 000 (48%) between 1987 and 1988.

### III. EXTRABUDGETARY RESOURCES

#### SUPPORTING AGENCY PROJECTS FINANCED FROM THE REGULAR BUDGET

62. Total extrabudgetary resources in 1988, excluding the supporting technical co-operation projects, amounted to \$ 33 278 949, of which 86% were spent or obligated.

#### Total resources available

63. 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 to projects supported by several Member States and by other organizations are reflected under the sub-total by projects.

#### Expenditure

64. In 1988 the implementation rate for individual projects (67.5%) was again relatively low, but slightly higher than in 1987 (61.5%). It should be borne in mind, however, that these activities are initiated only after funds have been received by the Agency.

65. With regard to the International Centre for Theoretical Physics which is financed jointly by the Italian Government, UNESCO and the Agency (see Exhibit 4), funds were made available in 1988 by Brazil, the Islamic Republic of Iran, Japan, Kuwait, Qatar, Sweden, the International School for Advanced Studies in Trieste (SISSA) and the United Nations University.

(signed) HANS BLIX  
Director General

**Table 8**  
**Extrabudgetary Resources by Fund**  
**(non-TC related)**  
**1988 Budgetary Performance Report**  
**as at 31 December 1988**

Fund/Division (Projects)		Actuals January - December 1988				Percentage (4) of (1) (5)
		Total resources (1)	Disbursements (2)	Unliquidated obligations (3)	Total (2) + (3) (4)	
<b>Countries (Projects supported by one country)</b>						
Australia	Food and Agriculture	92 122	37 758	25 171	62 929	68.3%
	Physical and Chemical Sciences	12 351	-	824	824	6.7%
	Sub-total	104 473	37 758	25 995	63 753	61.0%
Canada	The Laboratory	72 855	92 067	-	92 067	126.4%
	Nuclear Power	23 085	53 786	-	53 786	233.0%
	Safeguards	388 554	369 401	-	369 401	95.1%
Sub-total	484 494	515 254	-	515 254	106.3%	
France	Safeguards	340 016	105 696	-	105 696	31.1%
Finland	Nuclear Safety	112 487	87 068	-	87 068	77.4%
	Safeguards	45 537	48 853	-	48 853	107.3%
	Sub-total	158 024	135 921	-	135 921	86.0%
Germany, Fed Rep of	Food and Agriculture	115 818	50 600	12 747	63 347	54.7%
	Physical and Chemical Sciences	34 794	34 678	-	34 678	99.7%
	Nuclear Power	89 091	60 606	27 326	87 932	98.7%
	Nuclear Fuel Cycle	53 000	24 967	-	24 967	47.1%
	Nuclear Safety	72 000	9 507	-	9 507	13.2%
	Safeguards	783 549	489 135	279 819	768 954	98.1%
	Sub-total	1 148 252	669 493	319 892	989 385	98.1%
Italy	Food and Agriculture	590 695	230 819	81 071	311 890	52.8%
	Life Sciences	296 000	164 689	107 000	271 689	91.8%
	Physical and Chemical Sciences	200 000	133 649	64 552	198 201	99.1%
	Safeguards	315 834	72 058	53 640	125 698	39.8%
	Administration	397 300	232 346	-	232 346	58.5%
	Sub-total	1 799 829	833 561	306 263	1 139 824	63.3%
Japan	Food and Agriculture	11 014	638	-	638	5.8%
	Life Sciences	479 009	48 214	6 004	54 218	11.3%
	Safeguards	409 591	330 668	-	330 668	80.7%
Sub-total	899 614	379 520	6 004	385 524	42.9%	
Netherlands	Food and Agriculture	340 559	351 816	14 416	366 232	107.5%
	Nuclear Safety	147 461	69 292	-	69 292	47.0%
Sub-total	488 020	421 108	14 416	435 524	89.2%	
Sweden	Food and Agriculture	741 123	238 401	156 816	395 217	53.3%
	Nuclear Safety	90 000	25 883	-	25 883	28.8%
	Safeguards	64 959	50 487	-	50 487	77.7%
Sub-total	896 082	314 771	156 816	471 587	52.6%	
UK	Safeguards	151 059	73 878	-	73 878	48.9%
USA	Food and Agriculture	137 332	78 565	-	78 565	57.2%
	Life Sciences	36 706	-	-	-	0.0%
	Physical and Chemical Sciences	111 932	49 769	-	49 769	44.5%
	Nuclear Safety	220 932	88 069	-	88 069	39.9%
	Safeguards	2 803 045	2 064 332	109 043	2 173 375	77.5%
	Administration	97 515	80 023	-	80 023	82.1%
	Sub-total	3 407 462	2 360 758	109 043	2 469 801	72.5%
USSR	Safeguards	562 972	262 359	-	262 359	46.6%
Sub-total by countries	10 440 297	6 110 077	938 429	7 048 506	67.5%	

Table 8 (continued)

Fund/Division (Projects)	Total resources (1)	Actuals January - December 1988		Total (2) + (3) (4)	Percentage (4) of (1) (5)	
		Disbursements (2)	Unliquidated obligations (3)			
<b>Projects (Projects supported by various donors)</b>						
STF	Seibersdorf Training Facilities	809 459	96 242	25 486	121 728	15.0%
ICGFI	International Consultative Group on Food Irradiation	225 728	139 586	7 519	147 105	65.2%
ICTP	Trieste Centre	19 021 032	18 362 267	301 991	18 664 258	98.1%
ILMR <sup>a/</sup>	Monaco Laboratory	328 953	133 940	133 029	266 969	81.2%
TWAS	Third World Academy of Sciences	1 906 070	1 966 656	-	1 966 656	103.2%
UNEP	United Nations Environment Programme	547 410	406 135	48 869	455 004	83.1%
	Sub-total by projects	22 838 652	21 104 826	516 894	21 621 720	94.7%
<b>TOTAL</b>		<b>33 278 949</b>	<b>27 214 903</b>	<b>1 455 323</b>	<b>28 670 226</b>	<b>86.2%</b>

a/ Various projects.

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

29 March 1989

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 1988. 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 1988

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 together with the Schedules forming the Agency's accounts for the year ended 31 December 1988.

Audit Opinion

2. I have examined the accounts of the Agency for the year ended 31 December 1988 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 1988;
- 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 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 Evaluation Support and I have taken into account the coverage and findings of audits carried out by that Office.

#### Financial Information and Control System (FICS)

4. In 1984, a decision was made to replace the then existing Agency Computerized Budget and Accounting System as it was considered that it did not fully meet the needs of the Agency. Consequently, proposals for the supply of a new accounting and budgetary control system were sent out to twenty suppliers of financial systems software packages. Three of the twenty suppliers responded and after evaluating the three proposals received it was decided to buy Management Science America (MSA) software package comprising nine systems/modules for a total of \$ 240 020. Since purchasing the original software package, the Agency has, up to 31 December 1988, spent a further \$ 398 498 on additional software from MSA, update of documentation and maintenance of software, consultancy, technical and contractual support, training and conferences, travel and equipment. The Agency has, in addition, spent a further sum of approximately \$ 869 100 on in-house staff costs on the installation and up-grading of the MSA Software, to bring the total cost of the new system to \$ 1 507 618 as at 31 December 1988. The in-house staff costs were, however, in respect of ADBF full-time staff members who were taken off their regular work and assigned to FICS team on a full-time basis with their normal work being absorbed by other staff within the Division.

5. The Agency's new Financial Information and Control System (FICS) which uses the MSA software was commissioned on 1 January 1987. An Audit Survey of the new system which was carried out in September 1988 revealed that three (3) of the systems/modules had been implemented and are in use while three (3) other systems/modules have been partially implemented. Three (3) of the systems/modules available within the MSA software package have not, however, been put to any use. The indications are that the slow pace in the implementation of the MSA software package has been due to fundamental problems inherent in the software in relation to the Agency's needs. Such problems have included severe inadequacies in the multi-currency and accounts payable modules necessitating substantial in-house changes to the software before it could be adopted. The system's inability to carry out monthly revaluations of cash and other assets and liabilities, as originally intended, due to defective software is another major problem. In explaining the position, the Secretariat has stated that the implementation of the MSA software package had to be systematic, orderly and consistent with the resources available and that the feasibility for fully utilizing all modules purchased will be determined.

6. The Audit Survey also indicated that many of the stated objectives for the acquisition of the MSA package have been achieved either in full or partially. Among the objectives which have been accomplished are the main and principal objectives most important to the Agency, namely the replacement of the old accounting system and providing ADBF with a tool consistent with the new requirements of the Agency, both in terms of budgetary control and cash management. The audit survey, however, also noted that, as a result of the problems encountered in the adoption and use of the MSA Package, some of the stated objectives for the acquisition of the MSA package have not been accomplished yet. Major objectives which have not so far been accomplished include the system's ability to provide all users with all the information it was intended to provide in the required format and content, complete Accounts Payable system and automatic monthly revaluation of Assets and Liabilities.

#### Cash Balances

7. The Agency's cash holdings as at 31 December 1988 include current and deposit account balances equivalent to \$ 1 386 571.13 and \$ 2 083 333 respectively held in various banks, the confirmation certificates of which have not been received. The Agency is in correspondence with the banks regarding this matter.

#### Contributions in Kind

8. Schedule E shows an amount of \$ 9 531 903 as contributions in kind made available by Member States during 1988. This figure was based on returns received from Divisional Officers. An audit review of the Agency's procedure for the receipt, valuation and accounting for contributions in kind was carried out in 1988 and this indicated that the monetary value of the contributions is mostly based on estimates, and that it is not possible to ascertain the true value of the contributions. It has been explained that the problem of pricing contributions in kind lies in the fact that very often no market value exists for such contributions.

### ADMINISTRATIVE FUND

#### Budget Implementation

9. Statement I.A shows that out of the total appropriations for 1988 of \$ 150 816 000 for Agency programmes, a sum of \$ 142 230 832 or 94.31% was expended leaving an unused balance of \$ 8 585 168 or 5.69% of the total appropriations. The comparative figures for the last three years are as follows:

Year	Appropriations \$	Expenditure \$	Percentage of Approp- riations	Unencumbered Balance \$	Percentage of Approp- riation
1986	114 900 746	109 770 033	95.54	5 130 713	4.46
1987	141 019 000	128 892 792	91.41	12 126 208	8.59
1988	150 816 000	142 230 832	94.31	8 585 168	5.69

10. The rate of budget implementation of 94.31% in 1988 therefore represents an improvement over 1987. As stated in the Director General's budgetary performance report, \$ 5 248 000 of the underrun of \$ 8 585 168 represents the difference between the actual level of remuneration of staff in the Professional and higher categories and the respective provision in the 1988 budget.

#### Unliquidated Obligations

11. The unliquidated obligations carried forward to fiscal year 1989 relating to the Agency's Programmes amounted to \$ 9 721 986, compared to \$ 8 086 595 carried forward into fiscal year 1988. Out of this figure, an amount of \$ 8 372 286, or approximately 86%, relates to the following three appropriations sections:

Section	Amount \$	Percentage of total	Comparative percentage for 1987
Research and Isotopes	1 936 921	20	14
Safeguards	2 406 425	25	22
General Services	<u>4 028 940</u>	<u>41</u>	<u>42</u>
Total	<u>8 372 286</u>	<u>86</u>	<u>78</u>

12. As in previous years, the main reasons given for the high level of unliquidated obligations in 1988 were delays in delivery of equipment for the Safeguards programme and delays in the execution of scientific and technical contracts. With regard to the unliquidated obligations under general services, the reason has been given as delays 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-over into 1989 of unliquidated obligations of \$ 2 023 484 in respect of goods not delivered and services not rendered as at 31 December 1988, as follows:

Category		Amount \$
1987	Research Contracts	257 928
1988	Research Contracts	948 441
1988	Technical Contracts	202 575
1988	Other Obligations	<u>614 540</u>
Total		<u>2 023 484</u>

#### TECHNICAL ASSISTANCE AND CO-OPERATION FUND

##### Assessed Programme Costs

14. As in previous years, a large number of Member States did not pay their assessed programme costs for 1988 on time. Out of the assessed programme costs of \$ 2 248 732 payable by Member States in 1988, in respect of technical assistance delivered in 1987, only an amount of \$ 975 064, or about 43%, was received during the year. The cumulative arrears of Assessed Programme Costs increased from \$ 3 365 847 as at 31 December 1987 to \$ 3 878 660 as at 31 December 1988.

##### Rate of Programme Implementation - 1988

15. As indicated in Statement II.C, out of the total funds of \$ 52 019 061 available during 1988, an amount of \$ 44 060 978, or 84.7%, was spent, leaving an unused balance of \$ 7 958 083, or 15.3% of the funds available. This indicates a drop in the rate of programme implementation in 1988 compared with 1987 when \$ 48 666 745, or 91.88% of the total funds available of \$ 52 968 833 was expended, leaving an unused balance of only \$ 4 302 088, or 8.12%.

##### Unliquidated Obligations

16. There was a balance of unliquidated obligations of \$ 17 250 646 as at 31 December 1988, or 39.15% of the total expenditure of \$ 44 060 978 recorded during the year, compared to an unliquidated obligations balance of \$ 13 206 564, or 27.13% of the total expenditure of \$ 48 666 745 recorded during 1987. The increase in unliquidated obligations is an indication of a drop in the rate of actual project delivery during the year.

## EXTRABUDGETARY FUNDS

### Resources Utilization

17. Out of the total amount of \$ 34 431 224 available in 1988 for various projects funded by the Member States, the United Nations and other International Organizations, a total of \$ 24 649 460, or 71.59%, was utilized as at 31 December 1988, leaving an unused balance of \$ 9 781 764 or 28.41% of the total funds available. This represents an improvement over the rate of implementation achieved in 1987 when \$ 19 143 505, or 63.05%, out of the total funds available of \$ 30 360 956 was spent, leaving an unused balance of \$ 11 217 451, or 36.95%. As stated in previous years, the speed at which extrabudgetary funds activities are implemented depends on the donor countries' own timetables and the activities only start after the funds have been received by the Agency.

## OTHER MATTERS

### Losses of Assets

18. Losses of assets valued at \$ 19 803, at cost, were reported to me in accordance with Financial Regulation 10.05. I have been informed that claims for reimbursement to the Agency of these losses will be submitted to the relevant insurance company. The Director General has approved the write-off of assets valued at \$ 51 186 in accordance with Financial Regulation 10.05.

### United Nations Development Programme

19. 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

20. 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 1988.

Other special funds and accounts

21. 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 1988.

Acknowledgement

22. 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 1988. 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 1989





P A R T I I I

STATEMENTS

TEXT OF A LETTER DATED 23 MARCH 1989 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 1988, 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 1988

The financial statements of the International Atomic Energy Agency for the financial year ended 31 December 1988, 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 1989

## A D M I N I S T R A T I V E F U N D

BUDGET APPROPRIATIONS, EXPENDITURES AND UNENCUMBERED BALANCES, BY SECTIONS OF THE BUDGET  
FOR THE YEAR ENDED 31 DECEMBER 1988

Appropriation section	Appropriations <sup>a/</sup>	Expenditures			Unencumbered balances of appropriations
		Disbursements	Unliquidated obligations	Total	
1. Technical assistance and co-operation	8 213 000	7 914 893	6 860	7 921 753	291 247
2. Nuclear energy and safety	28 593 000	25 707 821	719 980	26 427 801	2 165 199
3. Research and isotopes	20 921 000	18 191 791	1 936 921	20 128 712	792 288
4. Operational facilities	3 020 000	2 691 139	263 892	2 955 031	64 969
5. Safeguards	51 151 000	45 129 494	2 406 425	47 535 919	3 615 081
6. Policy-making organs	5 936 000	5 621 590	45 160	5 666 750	269 250
7. Executive management and administration	16 361 000	15 122 388	313 808	15 436 196	924 804
8. General services	16 621 000	12 129 730	4 028 940	16 158 670	462 330
Total Agency programmes	150 816 000	132 508 846	9 721 986	142 230 832	8 585 168
9. Shared support services (Cost of work for others)	5 366 000	3 948 153	899 184	4 847 337	518 663
CONSOLIDATED TOTAL	156 182 000	136 456 999	10 621 170	147 078 169	9 103 831

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<sup>a/</sup> GC(XXXI)/RES/476, para. 1(signed) ANDRE R. GUE  
Director, Division of Budget and Finance

ADMINISTRATIVE FUND  
ESTIMATED AND ACTUAL RESOURCES FOR THE YEAR ENDED 31 DECEMBER 1988

	Budget estimates <sup>a/</sup>	Actual resources			Difference
		Receipts	Outstanding	Total	
Assessed contributions from Member States	146 838 000 <sup>b/</sup>	138 497 236	7 981 491	146 478 727	(359 273)
Miscellaneous income					
(a) Income from work for others					
Data processing services	1 618 000	1 339 558	225 595	1 565 153	(52 847)
Printing services	1 740 000	1 441 527	237 782	1 679 309	(60 691)
Medical services	636 000	516 267	101 472	617 739	(18 261)
Library services	1 164 000	601 437	206 740	808 177	(355 823)
Radiation protection services	208 000	189 780	-	189 780	(18 220)
Sub-total	5 366 000	4 088 569	771 589	4 860 158	(505 842)
(b) Attributable to specific programmes					
Publications of the Agency - INIS	638 000	496 786	-	496 786	(141 214)
Publications of the Agency - Other	789 000	920 811	-	920 811	131 811
Laboratory income	221 000	278 935	-	278 935	57 935
INIS/AGRIIS Direct Access income	-	173 868	-	173 868	173 868
Amounts recoverable under safeguards agreements	250 000	298 491	-	298 491	48 491
Programme support income	779 000	760 084	-	760 084	(18 916)
Other income	9 000	15 927	-	15 927	6 927
Sub-total	2 686 000	2 944 902	-	2 944 902	258 902
(c) Not attributable to specific programmes					
Investment and interest income	756 000	2 522 372	-	2 522 372	1 766 372
Gain on exchange of currencies	-	423 108	-	423 108	423 108
Other	536 000	621 523	-	621 523	85 523
Sub-total	1 292 000	3 567 003	-	3 567 003	2 275 003
Sub-total (b) and (c)	3 978 000	6 511 905	-	6 511 905	2 533 905
TOTAL MISCELLANEOUS INCOME	9 344 000	10 600 474	771 589	11 372 063	2 028 063
TOTAL CONTRIBUTIONS AND MISCELLANEOUS INCOME	156 182 000	149 097 710	8 753 080	157 850 790	1 668 790

<sup>a/</sup> GC(XXI)/RES/476

<sup>b/</sup> The assessment has been converted using the average 1988 rate of exchange for the purpose of this presentation only. However, in compliance with para.2 of GC(XXI)/RES/476, Member States' assessment is adjusted to the rates of exchange applicable at the date the Agency is credited with a Member State's payment. Balances outstanding are carried forward at the rate of exchange applicable at year end.

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

## STATEMENT I.C

A D M I N I S T R A T I V E   F U N D  
 INCOME AND EXPENDITURE IN THE YEAR ENDED 31 DECEMBER 1988

	1988	1987
<b>1. CURRENT YEAR</b>		
Receipts (Statement I.B)	149 097 710	117 418 302
Disbursements (Statement I.A)	136 456 999	(124 401 898)
Excess (Shortfall) of receipts over disbursements	12 640 711	(6 983 596)
Unliquidated obligations (Statement I.A)	(10 621 170)	(8 933 094)
Provisional surplus (deficit)	2 019 541	(15 916 690)
Contributions receivable (Schedule B.1)	7 981 491	27 292 906
Miscellaneous receivable (Statement I.B)	771 589	835 397
Provisional budgetary surplus	10 772 621	12 211 613
Provisional budgetary surplus due to:		
Unencumbered balance as at 31 December 1988 (Statement I.A)	9 103 831	12 578 008
Surplus (Deficit) of miscellaneous revenues over budget (Statement I.B)	1 668 790	(366 395)
	10 772 621	12 211 613
<b>2. PRIOR YEARS</b>		
1987 provisional deficit carried forward	(15 916 690)	
Receipt of contributions	23 845 361	
Receipt of special contributions	5 000	
Receipt of miscellaneous income	835 397	
	8 769 068	
Savings on liquidation of obligations	1 942 217	
Final surplus (Schedule C)	10 711 285	
Other surpluses held		
Available for surrender but withheld pending receipt of contributions, 1959 - 1968, 1979 - 1985	222 966	
surrendered in 1988	(86 091)	
	136 875	222 966
1986 final surplus available	8 872 201	
surrendered in 1988	(8 754 483)	
	117 718	8 872 201
	10 965 878	9 095 167

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

I. ADMINISTRATIVE FUND

ASSETS, LIABILITIES, RESERVES AND SURPLUSES AS AT 31 DECEMBER 1988

	ASSETS		LIABILITIES, RESERVES AND SURPLUSES	
	1988	1987	1988	1987
CASH IN HAND AND AT BANKS				
Cash in hand and travellers' cheques	159 928	134 291		
Current accounts and deposit accounts at banks (Schedule A)	<u>34 128 076</u>	<u>19 647 180</u>		
	<u>34 288 004</u>	<u>19 781 471</u>		
CONTRIBUTIONS RECEIVABLE FROM MEMBER STATES (Schedule B.1)				
1959-1982 Budgets	557 635	570 459		
1983 Budget	171 025	171 025		
1984 Budget	177 671	177 671		
1985 Budget	209 960	451 540		
1986 Budget	831 726	1 943 414		
1987 Budget	<u>3 989 920</u>	<u>27 292 906</u>		
	<u>5 937 937</u>	<u>30 607 015</u>		
1988 Budget	<u>7 981 491</u>	-		
	<u>13 919 428</u>	<u>30 607 015</u>		
SPECIAL CONTRIBUTIONS RECEIVABLE FROM MEMBER STATES	-	5 000		
ACCOUNTS RECEIVABLE AND OTHER DEBIT BALANCES				
Staff accounts	834 052	745 367		
United Nations, specialized agencies and other international organizations	1 130 440	1 358 661		
Member States	4 204 530	3 564 371		
Suppliers and contractors	712 220	684 293		
Publications invoices	616 078	580 791		
Other accounts	<u>190 203</u>	<u>297 893</u>		
	<u>7 687 523</u>	<u>7 231 376</u>		
TOTAL ASSETS	<u>55 894 955</u>	<u>57 624 862</u>		
			UNLIQUIDATED OBLIGATIONS	
			Current year (Statement I.A)	10 621 170
			Prior years	<u>257 928</u>
				<u>10 879 098</u>
			CONTRIBUTIONS RECEIVED IN ADVANCE FROM MEMBER STATES	<u>8 018 698</u>
			ACCOUNTS PAYABLE AND OTHER CREDIT BALANCES	
			Staff accounts	2 903 504
			United Nations, specialized agencies and other international organizations	673 277
			Member States	279 401
			Suppliers and contractors	147 620
			Other accounts	<u>306 469</u>
				<u>4 310 271</u>
			PROVISION FOR REVALUATION OF CASH	<u>2 109 713</u>
			RESERVES	
			Future programmes	2 284 661
			Uncollected publications invoices	<u>616 078</u>
				<u>2 900 739</u>
			SURPLUSES FOR SURRENDER (Statement I.C)	
			1959-1968, 1979-1986 withheld pending receipt of contributions	254 593
			1987 for surrender (Schedule C.1)	<u>10 711 285</u>
				<u>10 965 878</u>
			UNDISTRIBUTED BUDGETARY SURPLUSES	
			Arrears of contributions receivable from Member States, 1959-1987 Budgets (Schedule B.1)	5 937 937
			Arrears of special contribution	-
			Provisional budgetary surplus, current year (Statement I.C)	<u>10 772 621</u>
				<u>16 710 558</u>
			TOTAL LIABILITIES, RESERVES AND SURPLUSES	<u>55 894 955</u>
				<u>57 624 862</u>

2. WORKING CAPITAL FUND

ASSETS AND LIABILITIES AS AT 31 DECEMBER 1988

	ASSETS		LIABILITIES	
	1988	1987	1988	1987
Cash in Banks (Schedule A)	1 999 800	1 999 800	Principal of the Fund as fixed by the General Conference at its thirty-first regular session	
Advances receivable	<u>200</u>	<u>200</u>		
TOTAL ASSETS	<u>2 000 000</u>	<u>2 000 000</u>	TOTAL LIABILITIES	<u>2 000 000</u>
				<u>2 000 000</u>

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

TECHNICAL ASSISTANCE AND CO-OPERATION FUND  
RESOURCES, EXPENDITURES AND UNUSED RESOURCES BY REGION IN THE YEAR ENDED 31 DECEMBER 1988

Region	Resources <sup>a/</sup>	Expenditures			Unused resources
		Disbursements	Unliquidated obligations	Total	
Africa	9 358 896	5 056 387	2 471 696	7 528 083	1 830 813
Asia and the Pacific	11 625 543	4 594 310	4 707 381	9 301 691	2 323 852
Latin America	9 174 282	4 891 910	2 501 516	7 393 426	1 780 856
Middle East and Europe	10 266 581	3 974 595	6 021 669	9 996 264	270 317
Interregional	1 461 526	921 232	317 821	1 239 053	222 473
Global	9 394 793	7 038 033	1 207 504	8 245 537	1 149 256
Reserve	737 440	333 865	23 059	356 924	380 516
<b>TOTAL</b>	<b>52 019 061</b>	<b>26 810 332</b>	<b>17 250 646</b>	<b>44 060 978</b>	<b>7 958 083</b>

<sup>a/</sup> See Statement II.C.

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

TECHNICAL ASSISTANCE AND CO-OPERATION FUND  
ESTIMATED AND ACTUAL RESOURCES IN THE YEAR ENDED 31 DECEMBER 1988

	Current year	1987	1986	1985	1984	Total	
<b>I. Estimates</b>							
Targets	38 000 000	34 000 000	30 000 000	26 000 000	22 500 000	150 500 000	
Estimated other income	1 000 000	1 000 000	1 000 000	1 000 000	1 000 000	5 000 000	
<b>Total allocations</b>	<b>39 000 000<sup>a/</sup></b>	<b>35 000 000</b>	<b>31 000 000</b>	<b>27 000 000</b>	<b>23 500 000</b>	<b>155 500 000</b>	
<b>II. Actuals</b>							
<b>1. Voluntary contributions received for 1988</b>							
1987	31 833 899	-	-	-	-	31 833 899	
1986	448 332	29 137 993	-	-	-	29 586 325	
1985	36 402	7 821 800	18 769 181	-	-	26 627 383	
1984	13 000	52 000	7 430 373	15 696 128	-	23 191 501	
for prior years	-	44 650	20 308	341 025	20 170 197	20 576 180	
	2 625	44 693	40 540	-	5 074 535	5 162 393	
<b>Total</b>	<b>32 334 258</b>	<b>37 101 136</b>	<b>26 260 402</b>	<b>16 037 153</b>	<b>25 244 732</b>	<b>136 977 681</b>	
<b>2. Assessed programme costs received</b>							
	1 695 872	1 296 710	609 592	1 007 473	611 466	5 221 113	
<b>3. Other income and exchange adjustments</b>							
	71 710	(893 041)	471 358	931 408	883 950	1 465 385	
<b>Total received</b>	<b>34 101 840</b>	<b>37 504 805</b>	<b>27 341 352</b>	<b>17 976 034</b>	<b>26 740 148</b>	<b>143 664 179</b>	
<b>4. Resources outstanding</b>							
<b>Voluntary contributions pledged and unpaid</b>							
Prior to 1984	876 635	167 437	120 402	120 000	159 750	-	1 444 224
	-	-	-	-	-	121 023	121 023
<b>Sub-total</b>	<b>876 635</b>	<b>167 437</b>	<b>120 402</b>	<b>120 000</b>	<b>159 750</b>	<b>121 023</b>	<b>1 565 247<sup>b/</sup></b>
<b>Assessed programme costs</b>							
Prior to 1984	1 273 668	821 434	551 421	452 686	311 934	-	3 411 143
	-	-	-	-	-	467 519	467 519
<b>Sub-total</b>	<b>1 273 668</b>	<b>821 434</b>	<b>551 421</b>	<b>452 686</b>	<b>311 934</b>	<b>467 519</b>	<b>3 878 662<sup>c/</sup></b>
<b>Total outstanding</b>	<b>2 150 303</b>	<b>988 871</b>	<b>671 823</b>	<b>572 686</b>	<b>471 684</b>	<b>588 542</b>	<b>5 443 909</b>
<b>Total actual resources</b>	<b>36 252 143</b>	<b>38 493 676</b>	<b>28 013 175</b>	<b>18 548 720</b>	<b>27 211 832</b>	<b>588 542</b>	<b>149 108 088</b>
<b>Difference between actuals and estimates</b>	<b>(2 747 857)</b>	<b>3 493 676</b>	<b>(2 986 825)</b>	<b>(8 451 280)</b>	<b>3 711 832</b>	<b>588 542</b>	<b>(6 391 912)</b>

a/ GC(XXI)/RES/477

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 8

	<u>1988</u>	<u>1987</u>
Balance as at 1 January 1988		
Unused balance	4 302 088	316 778
Unliquidated obligations	13 206 564	22 499 047
Total	<u>17 508 652</u>	<u>22 815 825</u>
 Income		
Voluntary contributions:		
Pledged for the current year (Schedule B.2)	32 710 534	29 736 469
Pledged and adjusted in current year relating to prior years' programme (Schedule E)	32 293	12 870
Assessed programme costs	1 695 872	1 296 710
Miscellaneous income:		
Interest	750 885	231 482
Other	-	1 321
Adjustments to prior years' programmes	(907)	1 214
Exchange adjustments - gains (realized)	157 174	
- losses (unrealized)	<u>(835 442)</u>	<u>(1 127 058)</u>
Total income	<u>34 510 409</u>	<u>30 153 008</u>
 Total funds available	<u>52 019 061</u>	<u>52 968 833</u>
 Expenditure (Statement II.A)		
Disbursements	26 810 332	35 460 181
Unliquidated obligations	17 250 646	13 206 564
Total expenditure	<u>44 060 978</u>	<u>48 666 745</u>
 Unused balance at year end	<u><u>7 958 083</u></u>	<u><u>4 302 088</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 8

	A S S E T S		L I A B I L I T I E S		
	1988	1987		1988	1987
Cash in hand	300	300	Reserve for unliquidated obligations	17 250 646	13 206 564
Cash at banks (Schedule A)	17 003 819	12 868 230	Contributions received in advance	320 695	483 132
Government letters of credit	5 122 484	4 208 090	Funds received in advance for purchases	-	1 276 376
Voluntary contributions receivable (Schedule B.2)	1 565 247	1 156 678	Reserve for uncollected assessed programme costs	3 878 662	3 365 847
Assessed programme costs receivable (Schedule D.1)	3 878 662	3 365 847	Accounts payable and other credit balances		
Accounts receivable and other debit balances			- Staff accounts	121 476	927 487
- Staff accounts	406 002	178 726	- United Nations, specialized agencies and other international organizations	65 622	1 235
- United Nations, specialized agencies and other international organizations	30 162	59 084	- Member States	3 250	-
- Member States	151 492	213 466	- Suppliers and contractors	1 071	-
- Suppliers and contractors	95 794	404 844	- Other accounts	4 501	38 433
- Funds with agents	1 350 044	1 128 574	Fund balance	7 958 083	4 302 088
- Other accounts	-	17 323			
<b>TOTAL ASSETS</b>	<b>29 604 006</b>	<b>23 601 162</b>	<b>TOTAL LIABILITIES</b>	<b>29 604 006</b>	<b>23 601 162</b>

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(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 1988

	Resources <sup>a/</sup>			Expenditures <sup>a/</sup>			Unused resources
	Brought forward from prior years	Receipts	Total	Disbursements	Unliquidated obligations	Total	
International Centre for Theoretical Physics, Trieste, Italy	(98 291)	20 385 623	20 287 332	19 588 136	301 991	19 890 127	397 205
International Laboratory of Marine Radioactivity, Monaco (including projects financed from the United Nations Environment Programme)	142 345	2 463 181	2 605 526	2 269 239	181 897	2 451 136	154 390
	44 054	22 848 804	22 892 858	21 857 375	483 888	22 341 263	551 595

<sup>a/</sup> 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 1988

	Original estimates <sup>a/</sup>	Actual resources			Difference
		Receipts	Outstanding	Total	
<b>A. International Centre for Theoretical Physics</b>					
Brazil	10 000	18 480	10 000	28 480	18 480
Iran	20 000	2 341	-	2 341	(17 659)
Italy	10 500 000	10 014 820	1 600 000	11 614 820	1 114 820
Japan	31 000	39 120	-	39 120	8 120
Kuwait	75 000	59 639	-	59 639	(15 361)
Sweden	191 000	201 551	-	201 551	10 551
Qatar	10 000	6 697	-	6 697	(3 303)
United Nations Educational, Scientific and Cultural Organization (UNESCO)	390 000	323 000	-	323 000	(67 000)
United Nations University (UNU)	575 000	269 482	315 518	585 000	10 000
Other contributions	-	53 221	34 097	87 318	87 318
Administrative Fund (IAEA)	1 266 300	1 225 868	-	1 225 868	(40 432)
<b>Sub-total</b>	<b>13 068 300</b>	<b>12 214 219</b>	<b>1 959 615</b>	<b>14 173 834</b>	<b>1 105 534</b>
<b>B. International Laboratory of Marine Radioactivity</b>					
Germany, Federal Republic of	-	37 000	-	37 000	37 000
Principality of Monaco	80 000	102 780	-	102 780	22 780
Regional Organization for the Protection of the Marine Environment (ROPME)	-	25 000	-	25 000	25 000
United States of America	67 000	2 500	-	2 500	(64 500)
United Nations Environment Programme (UNEP)	232 000	585 000	-	585 000	353 000
Administrative Fund (IAEA)	1 753 700	1 729 163	-	1 729 163	(24 537)
<b>Sub-total</b>	<b>2 132 700</b>	<b>2 481 443</b>	<b>-</b>	<b>2 481 443</b>	<b>348 743</b>
<b>TOTAL</b>	<b>15 201 000</b>	<b>14 695 662</b>	<b>1 959 615</b>	<b>16 655 277</b>	<b>1 454 277</b>

<sup>a/</sup> GC(XXXI)/802, Tables 1 and 4 and GC(XXXI)/RES/476, para 1.

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

ACTIVITIES PARTIALLY FINANCED FROM THE  
ADMINISTRATIVE FUND

INCOME AND EXPENDITURE IN THE YEAR ENDED 31 DECEMBER 1988

	1988	1987
<b>1. <u>International Centre for Theoretical Physics</u></b>		
Unused balance as at 1 January	(197 296)	2 199 837
Unliquidated obligations brought forward	99 005	275 920
Income from contributions	17 458 510	8 904 901
Income from housing facilities	1 970 464	1 732 918
Other income	956 649	623 212
	20 287 332	13 736 788
Disbursements during the year	19 588 136	13 835 079
Unliquidated obligations at year end	301 991	99 005
	19 890 127	13 934 084
Unused balance at year end	397 205	(197 296)
<b>2. <u>International Laboratory of Marine Radioactivity</u></b>		
Unused balance as at 1 January	83 039	254 830
Unliquidated obligations brought forward	59 306	87 992
Income from contributions	2 463 181	2 028 825
	2 605 526	2 371 647
Disbursements during the year	2 269 239	2 229 302
Unliquidated obligations at year end	181 897	59 306
	2 451 136	2 288 608
Unused balance at year end	154 390	83 039

(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 1988

1. International Centre for Theoretical Physics

	A S S E T S		L I A B I L I T I E S	
	1988	1987	1988	1987
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Cash in hand	19 252	694 388	Reserve for unliquidated obligations	301 991
Cash at banks (Schedule A)	676 747	1 337 463	Contributions received in advance	-
Contributions receivable	1 959 615	7 447 800	Reserve for uncollected income	1 959 615
Accounts receivable and sundry debit balances	202 347	97 420	Accounts payable - UNIDO	-
Fund balance	-	197 296	Other accounts payable, sundry credit balances and other reserves	199 150
			Fund balance	397 205
				-
<b>TOTAL ASSETS</b>	<b><u>2 857 961</u></b>	<b><u>9 774 367</u></b>	<b>TOTAL LIABILITIES</b>	<b><u>2 857 961</u></b>
				<b><u>9 774 367</u></b>

2. International Laboratory of Marine Radioactivity

	A S S E T S		L I A B I L I T I E S	
	1988	1987	1988	1987
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Cash in hand	26 672	19 486	Reserve for unliquidated obligations	181 897
Cash at banks (Schedule A)	310 074	120 365	Reserve for uncollected income	-
Contributions receivable	-	111 572	Accounts payable and sundry credit balances	4 126
Accounts receivable and sundry debit balances	3 667	6 494	Fund balance	154 390
				83 039
<b>TOTAL ASSETS</b>	<b><u>340 413</u></b>	<b><u>257 917</u></b>	<b>TOTAL LIABILITIES</b>	<b><u>340 413</u></b>
				<b><u>257 917</u></b>

(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 1988

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	6 527 695	3 057 341	7 140 192	16 725 228	6 653 704	6 185 699	12 839 403	3 885 825
Nuclear fuel cycle	-	-	53 000	53 000	24 967	-	24 967	28 033
Nuclear power	93 621	-	18 555	112 176	114 392	27 326	141 718	(29 542)
Nuclear safety	208 061	-	434 818	642 879	279 819	-	279 819	363 060
Food and agriculture	465 952	186 246	1 842 056	2 494 254	1 789 276	327 122	2 116 398	377 856
Life sciences	332 706	-	72 856	405 562	256 756	107 000	363 756	41 806
Physical and chemical sciences	243 810	89 876	13 043	346 729	218 096	64 552	282 648	64 081
Safeguards	1 117 682	500 121	4 247 310	5 865 113	3 866 868	442 501	4 309 369	1 555 744
Administration	411 816	-	83 000	494 816	312 370	-	312 370	182 446
Regional Co-operative Agreements (RCA)	717 246	47 586	614 881	1 379 713	461 568	115 311	576 879	802 834
International Consultative Group on Food Irradiation (ICGFI)	94 884	762	130 082	225 728	139 586	7 519	147 105	78 623
Funds in Trust (FIT)	1 217 548	-	1 752 949	2 970 497	797 958	368 687	1 166 645	1 803 852
Seibersdorf Training Facilities (STF)	550 000	-	259 459	809 459	96 241	25 486	121 727	687 732
Third World Academy of Sciences (TWAS)	203 798	-	1 702 272	1 906 070	1 966 656	-	1 966 656	(60 586)
TOTAL	12 184 819	3 881 932	18 364 473	34 431 224	16 978 257	7 671 203	24 649 460	9 781 764

(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 1988

Division/Activity	Original estimates <sup>a/</sup>	Actual resources				Difference
		Receipts	Outstanding	Other	Total	
Technical assistance and co-operation	5 169 000	6 516 148	3 200 967	1 058	9 718 173	4 549 173
Nuclear fuel cycle	-	53 000	-	-	53 000	53 000
Nuclear power	-	-	30 701	-	30 701	30 701
Nuclear safety	264 000	262 434	-	-	262 434	(1 566)
Food and agriculture	2 002 000	1 480 876	351 586	-	1 832 462	(169 538)
Life sciences	159 000	36 408	-	-	36 408	(122 592)
Physical and chemical sciences	-	13 043	-	-	13 043	13 043
Safeguards	3 655 000	3 824 882	47 511	1 254	3 873 647	218 647
Regional Cooperative Agreements (RCA)	570 000	614 881	-	-	614 881	44 881
Administration	-	25 000	531 000	-	556 000	556 000
International Consultative Group on Food Irradiation (ICGFI)	124 000	114 928	-	-	114 928	(9 072)
Funds in Trust (FIT)	-	1 735 020	-	-	1 735 020	1 735 020
Seibersdorf Training Facilities (STF)	350 000	200 000	-	-	200 000	(150 000)
Third World Academy of Sciences (TWAS)	2 000 000	1 684 772	4 005 637	17 500	5 707 909	3 707 909
<b>Total</b>	<b>14 293 000</b>	<b>16 561 392</b>	<b>8 167 402</b>	<b>19 812</b>	<b>24 748 606</b>	<b>10 455 606</b>

<sup>a/</sup> GC(XXXI)/802, 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 1988

	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
<b>1. Funds - Member States</b>									
Australia	83 880	28 307	135 981	-	248 168	163 840	25 995	189 835	58 333
Austria	98 125	-	(98 125)	-	-	-	-	-	-
Belgium	67 314	7 159	56 657	-	131 130	15 118	-	15 118	116 012
Canada	(41 418)	-	528 601	-	487 183	516 433	-	516 433	(29 250)
Chile	767	-	8 150	-	8 917	8 917	-	8 917	-
Finland	15 514	4 814	142 921	-	163 249	140 871	-	140 871	22 378
France	103 905	-	236 111	-	340 016	105 696	-	105 696	234 320
Germany, Federal Republic of	1 565 560	1 364 950	1 548 609	-	4 479 119	2 016 829	845 605	2 862 434	1 616 685
Italy	2 449 545	372 529	201 379	-	3 023 453	1 426 951	526 425	1 953 376	1 070 077
Japan	724 302	19 279	797 554	-	1 541 135	628 396	89 316	717 712	823 423
Korea, Republic of	-	-	70 000	-	70 000	-	-	-	70 000
Kuwait	125 744	102 037	-	-	227 781	131 274	33 229	164 503	63 278
Netherlands	87 985	3 924	396 111	-	488 020	421 108	14 417	435 525	52 495
Norway	4 613	10 650	-	-	15 263	-	-	-	15 263
Saudi Arabia	4 229	-	-	-	4 229	-	-	-	4 229
Sweden	389 581	207 851	884 048	-	1 481 480	572 689	202 470	775 159	706 321
Union of Soviet Socialist Republics	2 116 440	707 265	1 490 066	12 888	4 326 659	900 544	2 251 556	3 152 100	1 174 559
United Kingdom of Great Britain and Northern Ireland	778 542	138 317	991 916	-	1 908 775	493 506	633 258	1 126 764	782 011
United States of America	2 714 774	914 088	4 708 026	-	8 336 888	3 903 553	1 124 667	5 028 220	3 308 668
Sub-total	11 289 402	3 881 170	12 098 005	12 888	27 281 465	11 445 725	5 746 938	17 192 663	10 088 802
<b>2. Funds - UN and International Organizations</b>									
Food and Agriculture Organization of the United Nations (FAO)	(250 180)	-	818 908	-	568 728	839 075	62 072	901 147	(332 419)
United Nations Development Programme (UNDP)	(968 096)	-	1 502 869	(10 871)	523 902	1 602 304	1 370 559	2 972 863	(2 448 961)
United Nations Financing System for Science and Technology for Development (UNFSSTD)	(59 918)	-	5 817	295	(53 806)	(1 815)	1 955	140	(53 946)
Commission of the European Communities (CEC)	107 381	-	91 800	-	199 181	92 527	87 987	180 514	18 667
Sub-total	(1 170 813)	-	2 419 394	(10 576)	1 238 005	2 532 091	1 522 573	4 054 664	(2 816 659)
<b>3. Funds - Other</b>									
International Consultative Group on Food Irradiation (ICGFI)	94 884	762	130 082	-	225 728	139 586	7 519	147 105	78 623
Funds in Trust (FIT)	1 217 548	-	1 752 949	-	2 970 497	797 958	368 687	1 166 645	1 803 852
Seibersdorf Training Facilities (STF)	550 000	-	259 459	-	809 459	96 241	25 486	121 727	687 732
Third World Academy of Sciences (TWAS)	203 798	-	1 684 772	17 500	1 906 070	1 966 656	-	1 966 656	(60 586)
Sub-total	2 066 230	762	3 827 262	17 500	5 911 754	3 000 441	401 692	3 402 133	2 509 621
<b>TOTAL</b>	<b>12 184 819</b>	<b>3 881 932</b>	<b>18 344 661</b>	<b>19 812</b>	<b>34 431 224</b>	<b>16 978 257</b>	<b>7 671 203</b>	<b>24 649 460</b>	<b>9 781 764</b>



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

ASSETS, LIABILITIES AND FUND BALANCES AS AT 31 DECEMBER 1988

	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	
<b>1. Funds - Member States</b>								
Australia	-	88 211	84	88 295	25 995	3 967	29 962	58 333
Austria	-	-	-	-	-	-	-	-
Belgium	-	115 437	55 977	171 414	-	55 402	55 402	116 012
Canada	-	20 750	30 701	51 451	-	80 701	80 701	(29 250)
Chile	-	-	-	-	-	-	-	-
Finland	-	22 378	42 875	65 253	-	42 875	42 875	22 378
France	-	234 320	-	234 320	-	-	-	234 320
Germany, Federal Republic of	-	2 461 752	538	2 462 290	845 605	-	845 605	1 616 685
Italy	-	1 642 991	2 191 398	3 834 389	526 425	2 237 887	2 764 312	1 070 077
Japan	-	1 106 207	31 257	1 137 464	89 316	224 725	314 041	823 423
Korea, Republic of	-	100 000	-	100 000	-	30 000	30 000	70 000
Kuwait	-	96 360	147	96 507	33 229	-	33 229	63 278
Netherlands	-	240 848	393	241 241	14 417	174 329	188 746	52 495
Norway	-	15 263	-	15 263	-	-	-	15 263
Saudi Arabia	-	4 229	-	4 229	-	-	-	4 229
Sweden	31	907 949	19 978	927 958	202 470	19 167	221 637	706 321
Union of Soviet Socialist Republics	-	3 221 258	538 919	3 760 177	2 251 556	334 062	2 585 618	1 174 599
United Kingdom of Great Britain and Northern Ireland	-	1 401 289	388 538	1 789 827	633 258	374 558	1 007 816	782 011
United States of America	-	4 371 440	234 943	4 606 383	1 124 667	173 048	1 297 715	3 308 668
Sub-total	31	16 050 682	3 535 748	19 586 461	5 746 938	3 750 721	9 497 659	10 088 802
<b>2. Funds - UN and International Organizations</b>								
Food and Agriculture Organization of the United Nations (FAO)	-	(20 383)	353 906	333 523	62 072	603 870	665 942	(332 419)
United Nations Development Programme (UNDP)	689	(1 168 522)	1 330 972	163 139	1 370 559	1 241 541	2 612 100	(2 448 961)
United Nations Financing System for Science and Technology for Development (UNFSSTD)	-	(59 256)	6 866	(52 390)	1 955	(399)	1 556	(53 946)
Commission of the European Communities (CEC)	-	106 160	494	106 654	87 987	-	87 987	18 667
Sub-total	689	(1 142 001)	1 692 238	550 926	1 522 573	1 845 012	3 367 585	(2 816 659)
<b>3. Funds - Other</b>								
International Consultative Group on Food Irradiation (ICGFI)	-	87 782	212	87 994	7 519	1 852	9 371	78 623
Funds in Trust (FIT)	-	2 173 037	81 044	2 254 081	368 687	81 542	450 229	1 803 852
Seibersdorf Training Facilities (STF)	-	713 218	-	713 218	25 486	-	25 486	687 732
Third World Academy of Sciences (TWAS)	155 642	(222 435)	4 022 214	3 955 421	-	4 016 007	4 016 007	(60 586)
Sub-total	155 642	2 751 602	4 103 470	7 010 714	401 692	4 099 401	4 501 093	2 509 621
<b>TOTAL</b>	<b>156 362</b>	<b>17 660 283</b>	<b>9 331 456</b>	<b>27 148 101</b>	<b>7 671 203</b>	<b>9 695 134</b>	<b>17 366 337</b>	<b>9 781 764</b>

(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 1988

Local currency	Amount in local currency rate	UN operational exchange	US dollar equivalent
<u>Agency Funds</u>			
Albanian leks	744 818	7.00	106 403
Argentine austral	6 332	15.70	403
Australian dollars	5 720	1.15	4 974
Austrian schillings	3 123 668	12.00	260 306
Belgian francs	626 694	36.10	17 360
Brazilian cruzeiros	39 895 301	660.00	60 447
Bulgarian leva	451 329	1.70	265 488
Canadian dollars	117 550	1.19	98 781
Chinese rinminbi	574 458	3.71	154 841
Cuban pesos	365 191	0.776	470 607
Czechoslovak korunas	10 782 970	9.40	1 147 124
Danish kroner	185 538	6.64	27 942
Democratic People's Republic of Korea won	469 830	2.20	213 559
Egyptian pounds	248 018	2.32	106 904
Finnish markka	132 169	4.10	32 236
French francs	1 397 097	5.86	238 413
German Democratic Republic marks	249 402	1.72	145 001
Germany, Federal Republic of, marks	28 869	1.72	16 784
Greek drachmae	1 463 285	145.00	10 092
Hungarian forints	14 074 152	54.00	260 632
Indian rupees	239 441	14.97	15 995
Iranian rials	4 342 735	67.00	64 817
Italian lire	1 874 260 920	1,285.00	1 458 569
Japan yen	4 521 745	122.00	37 064
Netherlands guilders	252 116	1.95	129 290
New Zealand dollars	47 412	1.53	30 988
Norwegian kroner	50 491	6.50	7 768
Pakistan rupees	4 573 818	18.22	251 033
Philippine pesos	45 282	21.10	2 146
Polish zlotys	159 767 602	488.00	327 393
Portuguese escudos	7 163 492	143.00	50 094
Romanian lei	3 194 101	14.22	224 620
Spanish pesetas	2 414 826	113.00	21 370
Sri Lanka rupees	355 438	32.96	10 784
Swedish kronar	86 890	6.00	14 482
Swiss francs	49 424	1.44	34 322
Thai baht	373 583	25.50	14 650
Turkish liras	656 793 154	1,775.00	370 024
USSR roubles	7 587 942	0.612	12 398 598
United Kingdom pounds	25 431	0.543	46 835
United States dollars	397 138	-	397 138
Yugoslav dinars	97 290 428	4,205.00	23 137
<b>TOTAL CURRENT ACCOUNTS AT BANKS</b>			<b>19 569 414</b>

DEPOSIT ACCOUNTS AT BANKS

As at 31 December 1988

Deposit	Interest rate p.a.	Maturity date	Amount in local currency	UN operational exchange rate	US dollar equivalent
<u>Agency Funds</u>					
American Express Company, Vienna	8 1/2 %	48 hours call	\$ 52 009	-	52 009
The Chase Manhattan Bank, Vienna	8 1/4 %	48 hours call	\$ 261 622	-	261 622
Istituto Bancario San Paolo di Torino, Turin	9 1/2 %	48 hours call	\$ 311 966	-	311 966
Standard Chartered Bank, Vienna	8 1/2 %	48 hours call	\$ 1 178 198	-	1 178 198
Arab Bank (Vienna) AG, Vienna	6 1/8 %	48 hours call	AS 24 420 000	12.00	2 035 000
ABN Bank, Vienna	2 5/8 %	48 hours call	AS 399	12.00	33
Scandinavian Bank, London	8 11/16 %	89-01-03	\$ 800 000	-	800 000
Istituto Bancario San Paolo di Torino, Turin	8 1/2 %	89-01-09	\$ 800 000	-	800 000
Erste Oesterreichische Sparkasse, Vienna	8 1/2 %	89-01-19	\$ 2 500 000	-	2 500 000
NORD L/B, Luxembourg	8 1/2 %	89-01-19	\$ 2 000 000	-	2 000 000
The Mitsui Bank, Tokyo	8 17/32 %	89-01-19	\$ 2 000 000	-	2 000 000
Girozentrale, Vienna	8 1/2 %	89-01-20	\$ 2 000 000	-	2 000 000
Creditanstalt-Bankverein, Vienna	12 1/4 %	89-01-20	Lit 1 000 000 000	1,285.00	778 210
Standard Chartered Bank, Vienna	11 1/4 %	89-01-23	Lit 2 000 000 000	1,285.00	1 556 420
Zentralsparkasse, Vienna	5 1/2 %	89-01-27	AS 15 000 000	12.00	1 250 000
Citibank, Vienna	5.65 %	89-01-30	AS 15 000 000	12.00	1 250 000
ABN Bank, Vienna	5 5/8 %	89-01-30	AS 25 000 000	12.00	2 083 333
Istituto Bancario San Paolo di Torino, Turin	9 5/16 %	89-02-09	\$ 1 000 000	-	1 000 000
Banco do Brazil, Vienna	9 7/16 %	89-02-13	\$ 1 800 000	-	1 800 000
Donaubank, Vienna	9 1/16 %	89-02-22	\$ 1 000 000	-	1 000 000
Commerzbank, Frankfurt	9 %	89-02-23	\$ 800 000	-	800 000
Oesterreichische Länderbank	5 1/8 %	89-02-24	AS 24 000 000	12.00	2 000 000
Creditanstalt-Bankverein, Vienna	5 1/8 %	89-02-27	AS 30 000 000	12.00	2 500 000
The Chase Manhattan Bank, Vienna	5 27/32 %	89-03-06	AS 30 000 000	12.00	2 500 000
The Chase Manhattan Bank, Vienna	5 27/32 %	89-03-06	AS 25 000 000	12.00	2 083 333
Crédit Lyonnais, Paris	9 3/8 %	89-03-16	\$ 1 000 000	-	1 000 000
Creditanstalt-Bankverein, Vienna	11 3/16 %	89-03-21	Lit 6 000 000 000	1,285.00	4 669 261
Scandinavian Bank, London	8 9/16 %	89-04-19	\$ 2 500 000	-	2 500 000
Banque Worms, Paris	8 9/16 %	89-04-19	\$ 2 000 000	-	2 000 000
The Mitsui Bank, Tokyo	8 17/32 %	89-04-19	\$ 2 000 000	-	2 000 000
NORD L/B, Luxembourg	8.53 %	89-04-19	\$ 3 000 000	-	3 000 000
Girozentrale, Vienna	8 9/16 %	89-04-20	\$ 2 500 000	-	2 500 000
TOTAL DEPOSIT ACCOUNTS AT BANKS					52 209 385

SCHEDULE A.3

CURRENT AND DEPOSIT ACCOUNTS BY FUND

As at 31 December 1988

Administrative Fund	34 128 076
Working Capital Fund	1 999 800
Technical Assistance and Co-operation Fund	17 003 819
International Centre for Theoretical Physics, Trieste	676 747
International Laboratory of Marine Radioactivity, Monaco	310 074
Programme activities supported by the Government of Australia	88 211
Programme activities supported by the Government of Belgium	115 437
Programme activities supported by the Government of Canada	20 750
Programme activities supported by the Government of Finland	22 378
Programme activities supported by the Government of France	234 320
Programme activities supported by the Government of the Federal Republic of Germany	2 461 752
Programme activities supported by the Government of Italy	1 642 991
Programme activities supported by the Government of Japan	1 106 207
Programme activities supported by the Government of Republic of Korea	100 000
Programme activities supported by the Government of Kuwait	96 360
Programme activities supported by the Government of Netherlands	240 848
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	907 949
Programme activities supported by the Government of the Union of Soviet Socialist Republics	3 221 258
Programme activities supported by the Government of the United Kingdom of Great Britain and Northern Ireland	1 401 289
Programme activities supported by the Government of the United States of America	4 371 440
Programme activities supported by the Commission of the European Communities (CEC)	106 160
Food and Agriculture Organization of the United Nations (FAO)	(20 383)
United Nations Development Programme (UNDP)	(1 168 522)
United Nations Financing System for Science and Technology for Development (UNFSSTD)	(59 256)
Funds in Trust (FIT)	2 173 037
International Consultative Group on Food Irradiation	87 782
Seibersdorf Training Facilities (STF)	713 218
Third World Academy of Sciences (TWAS)	(222 435)
Total current and deposit accounts by fund	<u><u>71 778 799</u></u>

CONTRIBUTIONS TO THE REGULAR BUDGET

Status as at 31 December 1988

Member State	1988				Outstanding at AS 12.00	Prior years outstanding	Total outstanding at AS 12.00
	Assessed	Credits <sup>a/</sup>	Receipts	Total paid			
Afghanistan	10 565	430	10 135	10 565	-	-	-
Albania	10 737	4	10 733	10 737	-	-	-
Algeria	138 697	5 195	-	5 195	133 502	-	133 502
Argentina	623 628	-	-	-	623 628	325 812	949 440
Australia	2 689 361	174 826	2 514 535	2 689 361	-	-	-
Austria	1 110 457	151 416	959 041	1 110 457	-	-	-
Bangladesh	22 607	2 040	2 808	4 848	17 759	-	17 759
Belgium	1 805 428	4 021	1 801 407	1 805 428	-	-	-
Bolivia	10 494	-	-	-	10 494	41 009	51 503
Brazil	1 371 510	-	-	-	1 371 510	1 193 222	2 564 732
Bulgaria	163 527	13 046	150 481	163 527	-	-	-
Burma	10 769	-	-	-	10 769	16 550	27 319
Byelorussian Soviet Socialist Republic	512 658	40 605	472 053	512 658	-	-	-
Cameroon	10 424	1 154	-	1 154	9 270	-	9 270
Canada	4 794 653	4 456 871	337 782	4 794 653	-	-	-
Chile	70 613	9 884	60 729	70 613	-	-	-
China	897 821	233 453	664 368	897 821	-	-	-
Colombia	131 056	6 742	124 314	131 056	-	-	-
Costa Rica	20 064	11 187	8 877	20 064	-	-	-
Côte d'Ivoire	20 233	-	-	-	20 233	14 053	34 286
Cuba	85 813	6 651	79 162	85 813	-	-	-
Cyprus	19 958	13 949	6 009	19 958	-	-	-
Czechoslovakia	999 123	81 173	917 950	999 123	-	-	-
Democratic Kampuchea	10 494	-	-	-	10 494	98 772	109 266
Democratic People's Republic of Korea	47 567	1 109	46 458	47 567	-	-	-
Denmark	1 129 269	1 129 269	-	1 129 269	-	-	-
Dominican Republic	29 973	-	-	-	29 973	247 430	277 403
Ecuador	29 973	-	-	-	29 973	29 264	59 237
Egypt	73 049	9 472	63 577	73 049	-	-	-
El Salvador	10 494	-	-	-	10 494	3 062	13 556
Ethiopia	10 618	781	9 837	10 618	-	-	-
Finland	769 778	53 012	716 766	769 778	-	-	-
France	9 759 978	726 375	9 033 603	9 759 978	-	-	-
Gabon	46 341	-	-	-	46 341	20 246	66 587
German Democratic Republic	2 057 030	154 523	1 902 507	2 057 030	-	-	-
Germany, Federal Republic of	12 829 749	953 085	11 876 664	12 829 749	-	-	-
Ghana	10 922	2 787	-	2 787	8 135	-	8 135
Greece	429 098	13 402	-	13 402	415 696	-	415 696
Guatemala	20 509	-	1 140	1 140	19 369	-	19 369
Haiti	10 494	-	-	-	10 494	151 678	162 172

Member State	1988				Outstanding at AS 12.00	Prior years outstanding	Total outstanding at AS 12.00
	Assessed	Credits <sup>a/</sup>	Receipts	Total paid			
Holy See	16 390	1 127	15 263	16 390	-	-	-
Hungary	246 243	19 376	226 867	246 243	-	-	-
Iceland	46 483	3 383	43 100	46 483	-	-	-
India	382 059	31 119	350 940	382 059	-	-	-
Indonesia	143 373	15 721	124 346	140 067	3 306	-	3 306
Iran, Islamic Republic of	621 584	-	-	-	621 584	642 226	1 263 810
Iraq	118 718	6 919	70 859	77 778	40 940	-	40 940
Ireland	295 033	20 302	274 731	295 033	-	-	-
Israel	315 620	46 972	268 648	315 620	-	-	-
Italy	5 920 928	-	5 920 928	5 920 928	-	-	-
Jamaica	20 367	740	-	740	19 627	-	19 627
Japan	16 520 875	991 027	15 529 848	16 520 875	-	-	-
Jordan	10 658	781	9 877	10 658	-	-	-
Kenya	10 494	-	-	-	10 494	5 449	15 943
Korea, Republic of	184 326	-	184 326	184 326	-	-	-
Kuwait	415 378	-	415 378	415 378	-	-	-
Lebanon	10 057	-	10 057	10 057	-	-	-
Liberia	10 494	-	-	-	10 494	25 986	36 480
Libyan Arab Jamahiriya	401 602	-	-	-	401 602	391 351	792 953
Liechtenstein	16 234	1 807	14 427	16 234	-	-	-
Luxembourg	81 814	6 768	75 046	81 814	-	-	-
Madagascar	10 494	-	-	-	10 494	2 243	12 737
Malaysia	92 844	6 480	86 364	92 844	-	-	-
Mali	10 494	-	-	-	10 494	128 564	139 058
Mauritius	11 026	781	10 245	11 026	-	-	-
Mexico	845 951	21 037	824 914	845 951	-	-	-
Monaco	15 788	-	15 788	15 788	-	-	-
Mongolia	10 520	604	9 916	10 520	-	-	-
Morocco	48 419	-	48 419	48 419	-	-	-
Namibia	-	-	-	-	-	-	-
Netherlands	2 594 624	198 513	2 396 111	2 594 624	-	-	-
New Zealand	353 020	29 326	323 694	353 020	-	-	-
Nicaragua	10 494	-	-	-	10 494	28 964	39 458
Niger	10 494	-	-	-	10 494	10 355	20 849
Nigeria	189 733	39 756	149 977	189 733	-	-	-
Norway	820 946	56 395	764 551	820 946	-	-	-
Pakistan	61 640	8 665	52 975	61 640	-	-	-
Panama	20 233	-	-	-	20 233	41 091	61 324
Paraguay	20 192	536	19 656	20 192	-	-	-
Peru	70 578	-	-	-	70 578	152 967	223 545



Member State	1988					Prior years outstanding	Total outstanding at AS 12.00
	Assessed	Credits <sup>a/</sup>	Receipts	Total paid	Outstanding at AS 12.00		
Philippines	103 917	-	-	-	103 917	139 004	242 921
Poland	692 033	125 838	566 195	692 033	-	-	-
Portugal	174 063	26 360	147 703	174 063	-	-	-
Qatar	61 785	-	-	-	61 785	59 971	121 756
Romania	195 690	-	-	-	195 690	802 055	997 745
Saudi Arabia	1 493 629	-	1 493 629	1 493 629	-	-	-
Senegal	10 494	-	-	-	10 494	7 279	17 773
Sierra Leone	10 494	-	-	-	10 494	58 268	68 762
Singapore	98 768	-	-	-	98 768	83 056	181 824
South Africa	436 647	-	-	-	436 647	736 087	1 172 734
Spain	3 137 491	390 899	2 725 652	3 116 551	20 940	-	20 940
Sri Lanka	10 769	-	-	-	10 769	18 173	28 942
Sudan	10 683	-	-	-	10 683	7 033	17 716
Sweden	1 916 044	152 006	1 764 038	1 916 044	-	-	-
Switzerland	1 819 669	122 942	1 696 727	1 819 669	-	-	-
Syrian Arab Republic	39 711	-	-	-	39 711	1 202	40 913
Thailand	85 023	3 298	81 725	85 023	-	-	-
Tunisia	29 906	873	7 800	8 673	21 233	-	21 233
Turkey	339 008	39 193	-	39 193	299 815	-	299 815
Uganda	10 494	-	-	-	10 494	75 732	86 226
Ukrainian Soviet Socialist Republic	1 915 056	146 629	1 768 427	1 915 056	-	-	-
Union of Soviet Socialist Republics	15 214 570	1 176 411	14 038 159	15 214 570	-	-	-
United Arab Emirates	271 419	14 726	69 593	84 319	187 100	-	187 100
United Kingdom of Great Britain and Northern Ireland	7 556 313	521 095	7 035 218	7 556 313	-	-	-
United Republic of Tanzania	10 494	-	-	-	10 494	16 165	26 659
United States of America	35 916 335	-	34 429 863	34 429 863	1 486 472	-	1 486 472
Uruguay	40 905	2 484	10 679	13 163	27 742	-	27 742
Venezuela	585 957	-	-	-	585 957	360 861	946 818
Viet Nam	11 284	1 562	9 722	11 284	-	-	-
Yugoslavia	448 930	26 347	99 759	126 106	322 824	-	322 824
Zaire	9 971	258	9 713	9 971	-	-	-
Zambia	10 494	-	-	-	10 494	2 757	13 251
Zimbabwe	18 929	-	18 929	18 929	-	-	-
<b>TOTAL</b>	<b>146 478 727</b>	<b>12 515 518</b>	<b>125 981 718</b>	<b>138 497 236</b>	<b>7 981 491</b>	<b>5 937 937</b>	<b>13 919 428</b>

a/ These amounts include advance payments of contributions and shares of cash surpluses which have been applied to reduce the 1988 Regular Budget assessment (reference Financial Regulation 7.02).

STATUS OF VOLUNTARY CONTRIBUTIONS TO THE TECHNICAL ASSISTANCE AND CO-OPERATION FUND  
AS AT 31 DECEMBER 1988

Member State	1988					Prior years outstanding	Total outstanding
	Base rate %	Share of \$ 38.0 million target for voluntary contributions for 1988 using base rate a/	Pledged	Paid	Outstanding		
Afghanistan	0.01	3 800	-	-	-	-	-
Albania	0.01	3 800	3 800	-	3 800	-	3 800
Algeria	0.14	53 200	-	-	-	18 802	18 802
Argentina	0.61	231 800	116 000	-	116 000	611 157	727 157
Australia	1.64	623 200	431 655	431 655	-	-	-
Austria	0.73	277 400	277 400	277 400	-	-	-
Bangladesh	0.02	7 600	-	-	-	-	-
Belgium	1.17	444 600	110 803	-	110 803	-	110 803
Bolivia	0.01	3 800	-	-	-	-	-
Brazil	1.38	524 400	262 000	-	262 000	9 261	271 261
Bulgaria	0.16	60 800	60 800	60 800	-	-	-
Burma	0.01	3 800	-	-	-	-	-
Byelorussian Soviet Socialist Republic	0.34	129 200	124 916	124 916	-	-	-
Cameroon	0.01	3 800	4 076	-	4 076	-	4 076
Canada	3.03	1 151 400	1 067 255	1 067 255	-	-	-
Chile	0.07	26 600	26 600	26 600	-	-	-
China	0.78	296 400	296 400	296 400	-	-	-
Colombia	0.13	49 400	-	-	-	-	-
Costa Rica	0.02	7 600	-	-	-	-	-
Côte d'Ivoire	0.02	7 600	-	-	-	-	-
Cuba	0.09	34 200	34 200	34 200	-	-	-
Cyprus	0.02	7 600	7 600	7 600	-	-	-
Czechoslovakia	0.69	262 200	262 200	262 200	-	-	-
Democratic Kampuchea	0.01	3 800	-	-	-	-	-
Democratic People's Republic of Korea	0.05	19 000	19 000	19 000	-	-	-
Denmark	0.71	269 800	269 800	269 800	-	-	-
Dominican Republic	0.03	11 400	-	-	-	-	-
Ecuador	0.03	11 400	-	-	-	5 200	5 200
Egypt	0.07	26 600	23 800	14 594	9 206	-	9 206
El Salvador	0.01	3 800	-	-	-	-	-
Ethiopia	0.01	3 800	-	-	-	-	-
Finland	0.49	186 200	186 200	186 200	-	-	-
France	6.30	2 394 000	2 394 000	2 394 000	-	-	-
Gabon	0.03	11 400	-	-	-	-	-
German Democratic Republic	1.31	497 800	497 800	497 800	-	-	-
Germany, Federal Republic of	8.17	3 104 600	3 104 600	3 104 600	-	-	-
Ghana	0.01	3 800	6 000	-	6 000	7 164	13 164
Greece	0.43	163 400	163 400	-	163 400	-	163 400
Guatemala	0.02	7 600	7 600	-	7 600	-	7 600
Haiti	0.01	3 800	-	-	-	800	800

1988

Member State	Base rate %	Share of \$ 38.0 million target for voluntary contributions for 1988 using base rate a/	1988 Pledged	1988 Paid	Outstanding	Prior years outstanding	Total outstanding
Holy See	0.01	3 800	2 000	2 000	-	-	-
Hungary	0.22	83 600	92 340	92 340	-	-	-
Iceland	0.03	11 400	11 400	11 400	-	-	-
India	0.35	133 000	133 000	133 000	-	-	-
Indonesia	0.14	53 200	39 000	39 000	-	-	-
Iran, Islamic Republic of	0.62	235 600	-	-	-	-	-
Iraq	0.12	45 600	45 600	45 600	-	-	-
Ireland	0.18	68 400	-	-	-	-	-
Israel	0.22	83 600	-	-	-	-	-
Italy	3.75	1 425 000	586 081	586 081	-	-	-
Jamaica	0.02	7 600	-	-	-	6 000	6 000
Japan	10.73	4 077 400	4 077 400	4 077 400	-	-	-
Jordan	0.01	3 800	3 800	-	3 800	1 122	4 922
Kenya	0.01	3 800	-	-	-	-	-
Korea, Republic of	0.20	76 000	76 000	76 000	-	-	-
Kuwait	0.29	110 200	-	-	-	-	-
Lebanon	0.01	3 800	-	-	-	-	-
Liberia	0.01	3 800	-	-	-	-	-
Libyan Arab Jamahiriya	0.26	98 800	-	-	-	-	-
Liechtenstein	0.01	3 800	3 800	3 800	-	-	-
Luxembourg	0.05	19 000	-	-	-	-	-
Madagascar	0.01	3 800	3 250	-	3 250	3 400	6 650
Malaysia	0.10	38 000	38 000	38 000	-	-	-
Mali	0.01	3 800	-	-	-	-	-
Mauritius	0.01	3 800	-	-	-	-	-
Mexico	0.88	334 400	261 000	261 000	-	-	-
Monaco	0.01	3 800	-	-	-	-	-
Mongolia	0.01	3 800	3 800	-	3 800	-	3 800
Morocco	0.05	19 000	19 000	19 000	-	-	-
Namibia	-	-	-	-	-	-	-
Netherlands	1.72	653 600	653 600	653 600	-	-	-
New Zealand	0.24	91 200	-	-	-	-	-
Nicaragua	0.01	3 800	-	-	-	-	-
Niger	0.01	3 800	-	-	-	2 900	2 900
Nigeria	0.19	72 200	72 200	72 200	-	-	-
Norway	0.53	201 400	201 400	201 400	-	-	-
Pakistan	0.06	22 800	22 800	22 800	-	-	-
Panama	0.02	7 600	-	-	-	2 600	2 600
Paraguay	0.02	7 600	-	-	-	-	-
Peru	0.07	26 600	-	-	-	-	-

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SCHEDULE B.2 (continued)

Member State	1988					Prior years outstanding	Total outstanding
	Base rate %	Share of \$ 38.0 million target for voluntary contributions for 1988 using base rate <u>a/</u>	Plledged	Paid	Outstanding		
Philippines	0.10	38 000	-	-	-	-	-
Poland	0.63	239 400	239 400	239 400	-	-	-
Portugal	0.18	68 400	-	-	-	-	-
Qatar	0.04	15 200	-	-	-	-	-
Romania	0.19	72 200	-	-	-	4 030	4 030
Saudi Arabia	0.96	364 800	-	-	-	-	-
Senegal	0.01	3 800	3 800	-	3 800	-	3 800
Sierra Leone	0.01	3 800	-	-	-	-	-
Singapore	0.10	38 000	-	-	-	-	-
South Africa	0.43	163 400	-	-	-	-	-
Spain	2.01	763 800	30 000	30 000	-	-	-
Sri Lanka	0.01	3 800	3 800	3 800	-	-	-
Sudan	0.01	3 800	3 800	-	3 800	10 750	14 550
Sweden	1.24	471 200	471 200	471 200	-	-	-
Switzerland	1.11	421 800	421 800	421 800	-	-	-
Syrian Arab Republic	0.04	15 200	-	-	-	-	-
Thailand	0.09	34 200	34 200	34 200	-	-	-
Tunisia	0.03	11 400	-	-	-	-	-
Turkey	0.34	129 200	129 200	129 200	-	-	-
Uganda	0.01	3 800	-	-	-	536	536
Ukrainian Soviet Socialist Republic	1.27	482 600	468 923	468 923	-	-	-
Union of Soviet Socialist Republics	10.09	3 834 200	3 843 541	3 843 541	-	-	-
United Arab Emirates	0.18	68 400	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	4.81	1 827 800	1 827 800	1 827 800	-	-	-
United Republic of Tanzania	0.01	3 800	-	-	-	1 052	1 052
United States of America	25.00	9 500 000	8 914 394	8 914 394	-	-	-
Uruguay	0.04	15 200	-	-	-	-	-
Venezuela	0.59	224 200	40 000	40 000	-	-	-
Viet Nam	0.01	3 800	500	-	500	438	938
Yugoslavia	0.45	171 000	171 000	-	171 000	-	171 000
Zaire	0.01	3 800	-	-	-	-	-
Zambia	0.01	3 800	3 800	-	3 800	3 400	7 200
Zimbabwe	0.02	7 600	-	-	-	-	-
<b>TOTAL</b>	<b>100.00</b>	<b>38 000 000</b>	<b>32 710 534</b>	<b>31 833 899</b>	<b>876 635</b>	<b>688 612</b>	<b>1 565 247</b>

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 1988

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	-
<b>TOTAL</b>	<b>2 000 000</b>	<b>1 999 800</b>	<b>200</b>

## SHARES OF MEMBER STATES IN THE 1987 CASH SURPLUS

Member State	1987 Scale of assessment %	Allocation amount \$
Afghanistan	0.007	750
Albania	0.007	750
Algeria	0.093	9 961
Argentina	0.422	45 201
Australia	1.697	181 770
Austria	0.756	80 977
Bangladesh	0.016	1 714
Belgium	1.211	129 714
Bolivia	0.007	750
Brazil	0.914	97 901
Bulgaria	0.108	11 568
Burma	0.008	857
Byelorussian Soviet Socialist Republic	0.352	37 704
Cameroon	0.007	750
Canada	3.136	335 906
Chile	0.050	5 355
China	0.697	74 658
Colombia	0.090	9 640
Costa Rica	0.014	1 500
Côte d'Ivoire	0.014	1 500
Cuba	0.062	6 641
Cyprus	0.014	1 500
Czechoslovakia	0.714	76 478
Democratic Kampuchea	0.007	750
Democratic People's Republic of Korea	0.035	3 749
Denmark	0.735	78 728
Dominican Republic	0.020	2 142
Ecuador	0.020	2 142
Egypt	0.049	5 248
El Salvador	0.007	750
Ethiopia	0.007	750
Finland	0.507	54 306
France	6.520	698 376
Gabon	0.031	3 320
German Democratic Republic	1.356	145 245
Germany; Federal Republic of	8.456	905 746
Ghana	0.008	857
Greece	0.288	30 848
Guatemala	0.014	1 500
Haiti	0.007	750
Holy See	0.010	1 071
Hungary	0.171	18 316
Iceland	0.031	3 320
India	0.269	28 813
Indonesia	0.097	10 390
Iran, Islamic Republic of	0.416	44 559
Iraq	0.079	8 462
Ireland	0.186	19 923
Israel	0.228	24 422
Italy	3.881	415 705
Jamaica	0.014	1 500
Japan	11.105	1 189 488
Jordan	0.007	750
Kenya	0.007	750
Korea, Republic of	0.132	14 139

SCHEDULE C (continued)

Member State	1987 Scale of assessment %	Allocation amount \$
Kuwait	0.300	32 134
Lebanon	0.008	857
Liberia	0.007	750
Libyan Arab Jamahiriya	0.269	28 813
Liechtenstein	0.010	1 071
Luxembourg	0.052	5 570
Madagascar	0.007	750
Malaysia	0.067	7 176
Mali	0.007	750
Mauritius	0.007	750
Mexico	0.597	63 946
Monaco	0.010	1 071
Mongolia	0.007	750
Morocco	0.034	3 642
Namibia	-	-
Netherlands	1.780	190 661
New Zealand	0.248	26 564
Nicaragua	0.007	750
Niger	0.007	750
Nigeria	0.126	13 496
Norway	0.549	58 805
Pakistan	0.044	4 713
Panama	0.014	1 500
Paraguay	0.014	1 500
Peru	0.047	5 034
Philippines	0.071	7 605
Poland	0.520	55 699
Portugal	0.121	12 960
Qatar	0.041	4 391
Romania	0.133	14 246
Saudi Arabia	0.994	106 470
Senegal	0.007	750
Sierra Leone	0.007	750
Singapore	0.066	7 069
South Africa	0.295	31 598
Spain	2.080	222 795
Sri Lanka	0.008	857
Sudan	0.007	750
Sweden	1.283	137 426
Switzerland	1.149	123 073
Syrian Arab Republic	0.027	2 892
Thailand	0.062	6 641
Tunisia	0.020	2 142
Turkey	0.229	24 529
Uganda	0.007	750
Ukrainian Soviet Socialist Republic	1.315	140 853
Union of Soviet Socialist Republics	10.443	1 118 579
United Arab Emirates	0.186	19 923
United Kingdom of Great Britain and Northern Ireland	4.978	533 208
United Republic of Tanzania	0.007	750
United States of America	25.874	2 771 438
Uruguay	0.028	2 999
Venezuela	0.390	41 774
Viet Nam	0.009	964
Yugoslavia	0.301	32 241
Zaire	0.007	750
Zambia	0.007	750
Zimbabwe	0.014	1 500
<b>TOTAL</b>	<b>100.000</b>	<b>10 711 285</b>



TECHNICAL ASSISTANCE AND CO-OPERATION

ASSESSED PROGRAMME COSTS (INCLUDING TRUST FUNDS)

STATUS AS AT 31 DECEMBER 1988

Member State	1987			Prior years outstanding		Total outstanding
	Assessed	Paid	Outstanding	1986	1971-1985	
Albania	26 493	-	26 493	-	-	26 493
Algeria	32 176	-	32 176	36 358	590	69 124
Bolivia	24 979	-	24 979	19 720	109 290	153 989
Brazil	77 521	77 521	-	-	-	-
Bulgaria	71 079	71 079	-	-	-	-
Cameroon	7 114	-	7 114	549	-	7 663
Chile	35 019	35 019	-	-	-	-
China	56 802	56 802	-	-	-	-
Colombia	26 257	-	26 257	29 858	37 095	93 210
Costa Rica	15 734	-	15 734	13 762	40 110	69 606
Côte d'Ivoire	18 084	-	18 084	12 109	9 575	39 768
Cuba	44 316	-	44 316	-	-	44 316
Cyprus	5 544	-	5 544	2 572	5 539	13 655
Czechoslovakia	5 826	5 826	-	-	-	-
Democratic People's Republic of Korea	79 965	-	79 965	52 355	-	132 320
Dominican Republic	15 311	-	15 311	5 188	41 950	62 449
Ecuador	63 715	-	63 715	35 387	79 124	178 226
Egypt	90 693	-	90 693	88 844	-	179 537
El Salvador	14 673	-	14 673	12 670	15 259	42 602
Gabon	2 256	-	2 256	2 110	-	4 366
Ghana	37 737	-	37 737	35 506	106 099	179 342
Greece	12 351	-	12 351	-	-	12 351
Guatemala	22 790	-	22 790	13 983	43 400	80 173
Hong Kong (through the United Kingdom of Great Britain and Northern Ireland)	218	218	-	-	-	-
Hungary	275 908	275 908	-	-	-	-
Iceland	3 629	-	3 629	5 282	5 844	14 755
Indonesia	84 039	26 523	57 516	-	-	57 516
Iran, Islamic Republic of	23 366	23 366	-	-	-	-
Iraq	20 219	194	20 025	-	-	20 025
Ireland	357	357	-	-	-	-
Israel	-	-	-	-	179	179
Jamaica	9 320	-	9 320	7 173	27 786	44 279
Jordan	8 661	-	8 661	10 656	43 828	63 145
Kenya	29 274	-	29 274	26 126	103 121	158 521
Korea, Republic of	63 816	63 816	-	-	-	-

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SCHEDULE D.1

Member State	1987			Prior years outstanding		Total outstanding
	Assessed	Paid	Outstanding	1986	1971-1985	
Lebanon	960	-	960	3 468	10 898	15 326
Liberia	-	-	-	-	3 206	3 206
Libyan Arab Jamahiriya	19 992	-	19 992	15 948	41 388	77 328
Madagascar	11 419	-	11 419	6 636	63 625	81 680
Malaysia	55 387	-	55 387	-	-	55 387
Mauritius	4 318	-	4 318	6 109	1 006	11 433
Mexico	42 353	36 289	6 064	-	-	6 064
Mongolia	12 661	-	12 661	11 547	799	25 007
Morocco	22 965	-	22 965	22 876	13 407	59 248
Nigeria	22 326	-	22 326	-	-	22 326
Pakistan	63 328	63 328	-	-	-	-
Panama	30 666	-	30 666	12 975	32 110	75 751
Paraguay	14 000	-	14 000	-	-	14 000
Peru	31 746	-	31 746	52 271	246 762	330 779
Philippines	38 232	-	38 232	47 888	112 334	198 454
Poland	67 058	67 058	-	-	-	-
Portugal	35 696	35 696	-	-	-	-
Romania	19 322	-	19 322	8 879	-	28 201
Singapore	12 122	12 122	-	-	-	-
Sri Lanka	41 976	-	41 976	33 148	136 167	211 291
Syrian Arab Republic	19 445	-	19 445	4 341	-	23 786
Thailand	72 575	72 575	-	-	-	-
Tunisia	11 886	-	11 886	10 644	87 208	109 738
Turkey	36 732	31 291	5 441	-	-	5 441
United Arab Emirates	2 959	2 959	-	-	-	-
Uruguay	27 865	-	27 865	22 494	17 539	67 898
Venezuela	15 690	15 690	-	-	-	-
Viet Nam	54 771	-	54 771	48 983	157 258	261 012
Yugoslavia	74 786	-	74 786	57 052	73 964	205 802
Zaire	12 264	-	12 264	15 219	90 798	118 281
Zambia	66 563	-	66 563	30 749	26 301	123 613
Zimbabwe	1 427	1 427	-	-	-	-
<b>TOTAL</b>	<b>2 248 732</b>	<b>975 064</b>	<b>1 273 668</b>	<b>821 435</b>	<b>1 783 559</b>	<b>3 878 662</b>

TECHNICAL ASSISTANCE AND CO-OPERATION FUND

SUMMARY OF OBLIGATIONS AND DISBURSEMENTS DURING 1988 AND UNLIQUIDATED OBLIGATIONS  
AS AT 31 DECEMBER 1988

Recipients	Unliquidated obligations brought forward from 1987			Net new obligations in 1988			Net disbursements in 1988			Unliquidated obligations as at 31 December 1988		
	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	8 101	-	8 101	(9 250)	5 356	(3 894)	(1 149)	5 356	4 207	-	-	-
Albania	-	85 559	85 559	23 418	155 111	178 529	23 418	122 471	145 889	-	118 199	118 199
Algeria	4 435	145 772	150 207	59 350	257 420	316 770	61 709	397 380	459 089	2 076	5 812	7 888
Argentina	-	-	-	18 905	-	18 905	18 905	-	18 905	-	-	-
Bangladesh	40 517	520 846	561 363	148 013	611 209	759 222	151 887	412 241	564 128	36 643	719 814	756 457
Bolivia	635	33 006	33 641	31 817	13 528	45 345	30 102	43 034	73 136	2 350	3 500	5 850
Brazil	4 067	148 711	152 778	60 077	512 237	572 314	34 037	577 049	611 086	30 107	83 899	114 006
Bulgaria	116 074	1 159 521	1 275 595	189 524	380 929	570 453	253 656	947 020	1 200 676	51 942	593 430	645 372
Burma	1 681	62 945	64 626	8 796	74 044	82 840	10 477	82 301	92 778	-	54 688	54 688
Cameroon	-	1 000	1 000	1 380	73 774	75 154	1 380	56 253	57 633	-	18 521	18 521
Chile	8 950	28 363	37 313	115 782	533 631	649 413	93 840	153 182	247 022	30 892	408 812	439 704
China	39 889	226 556	266 445	223 601	389 020	612 621	248 703	369 540	618 243	14 787	246 036	260 823
Colombia	24 808	144 200	169 008	38 412	249 309	287 721	55 245	261 170	316 415	7 975	132 339	140 314
Costa Rica	2 850	82 970	85 820	16 850	(8 138)	8 712	15 867	39 915	55 782	3 833	34 917	38 750
Côte d'Ivoire	19 660	32 687	52 347	29 234	76 719	105 953	40 580	83 590	124 170	8 314	25 816	34 130
Cuba	4 997	116 483	121 480	61 422	317 784	379 206	54 141	298 062	352 203	12 278	136 205	148 483
Cyprus	-	7 005	7 005	-	49 250	49 250	-	22 411	22 411	-	33 844	33 844
Czechoslovakia	1 637	-	1 637	81 882	-	81 882	58 507	-	58 507	25 012	-	25 012
Democratic People's Rep. of Korea	38 870	448 366	487 236	61 602	1 086 137	1 147 739	41 639	207 275	248 914	58 833	1 327 228	1 386 061
Dominican Republic	-	30 494	30 494	23 373	70 296	93 669	23 373	93 592	116 965	-	7 198	7 198
Ecuador	5 768	200 079	205 847	69 472	414 796	484 268	63 627	370 613	434 240	11 613	244 262	255 875
Egypt	6 293	844 054	850 347	101 450	374 162	475 612	99 015	671 233	770 248	8 728	546 983	555 711
El Salvador	1 669	19 603	21 272	809	91 516	92 325	1 678	55 695	57 373	800	55 424	56 224
Ethiopia	18 376	48 206	66 582	33 406	171 926	205 332	49 193	178 909	228 102	2 589	41 223	43 812
Gabon	2 111	18 152	20 263	1 849	10 313	12 162	3 960	28 465	32 425	-	-	-
Ghana	53 095	270 864	323 959	96 552	226 878	323 430	133 503	269 640	403 143	16 144	228 102	244 246
Greece	-	48 647	48 647	5 383	222 261	227 644	5 383	211 150	216 533	-	59 758	59 758
Guatemala	2 330	44 183	46 513	18 179	158 977	177 156	15 315	145 409	160 724	5 194	57 751	62 945
Haiti	-	2 124	2 124	11 623	59 606	71 229	11 623	49 171	60 794	-	12 559	12 559
Hong Kong (through the United Kingdom of Great Britain and Northern Ireland)	-	2 162	2 162	9 024	18 262	27 286	-	6 153	6 153	9 024	14 271	23 295

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Recipients	Unliquidated obligations brought forward from 1987			Net new obligations in 1988			Net disbursements in 1988			Unliquidated obligations as at 31 December 1988		
	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
Hungary	23 032	276 244	299 276	46 154	14 317	60 471	57 906	83 121	141 027	11 280	207 440	218 720
Iceland	-	1 305	1 305	-	79 011	79 011	-	35 191	35 191	-	45 125	45 125
India	-	-	-	3 802	-	3 802	3 802	-	3 802	-	-	-
Indonesia	4 636	284 834	289 470	164 911	452 582	617 493	126 086	629 881	755 967	43 461	107 535	150 996
Iran, Islamic Republic of	56 175	82 087	138 262	122 496	204 072	326 568	133 704	161 424	295 128	44 967	124 735	169 702
Iraq	13 702	63 000	76 702	40 517	150 514	191 031	54 219	209 936	264 155	-	3 578	3 578
Jamaica	-	16 644	16 644	-	59 214	59 214	-	66 058	66 058	-	9 800	9 800
Jordan	-	71 943	71 943	44 897	312 896	357 793	23 313	248 426	271 739	21 584	136 413	157 997
Kenya	10 101	64 521	74 622	106 531	98 516	205 047	56 248	145 742	201 990	60 384	17 295	77 679
Korea, Republic of	29 047	30 100	59 147	304 595	209 851	514 446	278 459	151 077	429 536	55 183	88 874	144 057
Libyan Arab Jamahiriya	56 992	58 856	115 848	186 275	119 903	306 178	119 412	144 575	263 987	123 855	34 184	158 039
Madagascar	-	24 328	24 328	13 753	105 877	119 630	10 681	61 168	71 849	3 072	69 037	72 109
Malaysia	2 806	438 073	440 879	84 109	392 637	476 746	58 647	597 400	656 047	28 268	233 310	261 578
Mali	-	190 969	190 969	13 289	58 451	71 740	13 289	142 043	155 332	-	107 377	107 377
Mauritius	-	-	-	7 923	33 800	41 723	6 261	29 280	35 541	1 662	4 520	6 182
Mexico	7 777	122 342	130 119	44 443	224 532	268 975	36 331	218 097	254 428	15 889	128 777	144 666
Mongolia	1 335	39 298	40 633	22 196	175 755	197 951	8 590	131 915	140 505	14 941	83 138	98 079
Morocco	4 810	58 611	63 421	54 451	115 576	170 027	45 578	164 015	209 593	13 683	10 172	23 855
Nicaragua	8 400	44 920	53 320	13 613	286 305	299 918	22 013	103 661	125 674	-	227 564	227 564
Niger	7 300	80 855	88 155	34 853	142 864	177 717	29 832	114 429	144 261	12 321	109 290	121 611
Nigeria	9 353	14 785	24 138	241 243	171 127	412 370	148 670	140 443	289 113	101 926	45 469	147 395
Pakistan	87 512	200 268	287 780	162 984	61 920	224 904	137 271	176 775	314 046	113 225	85 413	198 638
Panama	-	33 415	33 415	3 085	113 740	116 825	1 885	99 027	100 912	1 200	48 128	49 328
Paraguay	1 890	126 473	128 363	30 327	92 683	123 010	28 117	126 825	154 942	4 100	92 331	96 431
Peru	14 589	962 797	977 386	32 676	294 623	327 299	47 265	811 112	858 377	-	446 308	446 308
Philippines	3 281	71 103	74 384	64 705	365 821	430 526	54 756	245 501	300 257	13 230	191 423	204 653
Poland	67 311	40 913	108 224	309 857	1 698 084	2 007 941	339 950	281 725	621 675	37 218	1 457 272	1 494 490
Portugal	6 024	168 568	174 592	11 311	883 773	895 084	14 011	187 430	201 441	3 324	864 911	868 235
Romania	-	444 939	444 939	19 334	309 753	329 087	14 292	332 110	346 402	5 042	422 582	427 624
Senegal	3 801	42 257	46 058	557	167 908	168 465	1 798	163 521	165 319	2 560	46 644	49 204
Sierra Leone	592	6 932	7 524	47 383	5 621	53 004	34 466	12 553	47 019	13 509	-	13 509
Singapore	-	4 640	4 640	-	64 397	64 397	-	59 989	59 989	-	9 048	9 048
Sri Lanka	35 021	239 646	274 667	152 429	253 132	405 561	115 159	431 089	546 248	72 291	61 689	133 980
Sudan	38 075	35 354	73 429	89 454	140 328	229 782	81 355	111 827	193 182	46 174	63 855	110 029
Syrian Arab Rep.	17 837	65 227	83 064	55 236	106 423	161 659	67 261	131 507	198 768	5 812	40 143	45 955

Recipients	Unliquidated obligations brought forward from 1987			Net new obligations in 1988			Net disbursements in 1988			Unliquidated obligations as at 31 December 1988		
	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	59 181	100 039	159 220	94 442	275 515	369 957	153 623	250 044	403 667	-	125 510	125 510
Tunisia	2 124	135 197	137 321	4 233	274 206	278 439	6 357	108 359	114 716	-	301 044	301 044
Turkey	5 876	105 700	111 576	68 621	184 486	253 107	67 072	204 737	271 809	7 425	85 449	92 874
Uganda	6 447	32 334	38 781	14 277	143 136	157 413	20 724	93 987	114 711	-	81 483	81 483
United Arab Emirates	-	4 549	4 549	10 578	68 445	79 023	10 578	21 029	31 607	-	51 965	51 965
United Republic of Tanzania	8 162	36 516	44 678	31 701	180 640	212 341	32 007	163 507	195 514	7 856	53 649	61 505
Uruguay	-	22 384	22 384	21 186	169 310	190 496	21 186	140 025	161 211	-	51 669	51 669
Venezuela	4 907	28 269	33 176	13 919	149 586	163 505	13 257	114 641	127 898	5 569	63 214	68 783
Viet Nam	85 478	824 236	909 714	198 356	629 649	828 005	175 977	299 958	475 935	107 857	1 153 927	1 261 784
Yugoslavia	21 415	84 137	105 552	94 924	1 674 897	1 769 821	77 920	111 584	189 504	38 419	1 647 450	1 685 869
Zaire	15 702	129 412	145 114	56 779	230 743	287 522	69 814	345 154	414 968	2 667	15 001	17 668
Zambia	9 635	336 068	345 703	24 702	397 525	422 227	34 337	572 029	606 366	-	161 564	161 564
Zimbabwe	-	-	-	12 018	79 565	91 583	1 871	60 900	62 771	10 147	18 665	28 812
Sub-total	1 137 139	11 017 646	12 154 785	4 707 060	19 020 022	23 727 082	4 454 964	15 393 107	19 848 071	1 389 235	14 644 561	16 033 796
Regional Programmes												
Africa	5 009	172 374	177 383	246 781	749 045	995 826	225 667	538 845	764 512	26 123	382 574	408 697
Asia and the Pacific	3 548	64 519	68 067	499 615	438 941	938 556	503 163	353 315	856 478	-	150 145	150 145
Europe	-	24 746	24 746	61 498	514 096	575 594	61 498	438 931	500 429	-	99 911	99 911
Latin America	9 171	259 041	268 212	670 829	581 641	1 252 470	641 158	672 771	1 313 929	38 842	167 911	206 753
Interregional	59 744	453 157	512 901	2 204 445	756 403	2 960 848	2 231 955	891 739	3 123 694	32 234	317 821	350 055
Sub-total	77 472	973 837	1 051 309	3 683 168	3 040 126	6 723 294	3 663 441	2 895 601	6 559 042	97 199	1 118 362	1 215 561
Administrative expenses	-	470	470	124 998	279 040	404 038	124 998	278 221	403 219	-	1 289	1 289
GRAND TOTAL	1 214 611	11 991 953	13 206 564	8 515 226	22 339 188	30 854 414	8 243 403	18 566 929	26 810 332	1 486 434	15 764 212	17 250 646

RESOURCES MADE AVAILABLE TO THE AGENCY BY MEMBER STATES FOR 1988 INCLUDING CONTRIBUTIONS IN CASH AND IN KIND

Member State	T O T A L	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	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts		
									Amount	Number	Man-days
Afghanistan	10 565	10 565	-	-	-	-	-	-	-	-	-
Albania	14 537	10 737	3 800	-	-	-	-	-	-	-	-
Algeria	142 227	138 697	-	-	-	-	-	1 660	1 870	2	11
Argentina	869 823	623 628	116 000	-	-	2 800	131	7 850	119 414	69	466
Australia	3 418 282	2 689 361	431 655	-	135 981	-	907	94 338	66 040	28	241
Austria	1 433 187	1 110 457	277 400	-	-	18 100	1 005	735	25 490	25	120
Bangladesh	25 067	22 607	-	-	-	-	-	-	2 460	2	18
Belgium	2 123 482	1 805 428	110 803	-	-	47 400	299	-	159 552	78	511
Bolivia	10 494	10 494	-	-	-	-	-	-	-	-	-
Brazil	1 757 426	1 371 510	262 000	18 480	-	500	822	22 296	81 818	51	375
Bulgaria	254 226	163 527	60 800	-	-	-	-	1 560	28 339	17	171
Burma	10 769	10 769	-	-	-	-	-	-	-	-	-
Byelorussian Soviet Socialist Republic	648 643	512 658	124 916	-	-	-	-	-	11 069	2	210
Cameroon	14 500	10 424	4 076	-	-	-	-	-	-	-	-
Canada	7 069 036	4 794 653	1 067 255	-	776 505 <sup>b/c/</sup>	-	2 248	2 000	426 375	173	1 422
Chile	147 125	70 613	26 600	-	8 150	400	276	24 596	16 490	9	97
China	1 373 979	897 821	296 400	-	-	-	340	-	179 418	65	404
Colombia	188 136	131 056	-	-	-	-	53 000	-	4 080	2	24
Costa Rica	20 064	20 064	-	-	-	-	-	-	-	-	-
Côte d'Ivoire	20 233	20 233	-	-	-	-	-	-	-	-	-
Cuba	124 993	85 813	34 200	-	-	-	-	4 980	-	-	-
Cyprus	27 558	19 958	7 600	-	-	-	-	-	-	-	-
Czechoslovakia	1 419 531	999 123	262 200	-	-	9 300	637	26 430	121 841	65	790
Democratic Kampuchea	10 494	10 494	-	-	-	-	-	-	-	-	-
Democratic People's Republic of Korea	68 519	47 567	19 000	-	-	-	-	-	1 952	1	7
Denmark	1 435 412	1 129 269	269 800	-	-	12 700	1 530	-	22 113	13	75
Dominican Republic	29 973	29 973	-	-	-	-	-	-	-	-	-
Ecuador	29 973	29 973	-	-	-	-	-	-	-	-	-
Egypt	110 287	73 049	23 800	-	-	-	193	-	13 245	9	52
El Salvador	10 494	10 494	-	-	-	-	-	-	-	-	-
Ethiopia	10 618	10 618	-	-	-	-	-	-	-	-	-
Finland	1 115 807	769 778	186 200	-	45 537 <sup>b/</sup>	-	1 757	-	112 535	60	385
France	12 931 528	9 759 978	2 394 000	-	123 111 <sup>b/</sup>	85 700	1 366	137 500	429 873	214	1 265
Gabon	46 341	46 341	-	-	-	-	-	-	-	-	-
German Democratic Republic	2 636 180	2 057 030	497 800	-	-	6 800	722	3 330	70 498	40	252
Germany, Federal Republic of	18 294 484	12 829 749	3 104 600	37 000	1 558 609 <sup>b/</sup>	274 800	6 978	3 206	479 542	288	1 785
Ghana	16 922	10 922	6 000	-	-	-	-	-	-	-	-
Greece	613 823	429 098	163 400	-	-	-	560	7 490	13 275	10	57
Guatemala	30 149	20 509	7 600	-	-	-	-	-	2 040	1	12
Haiti	10 494	10 494	-	-	-	-	-	-	-	-	-

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	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts			
									Amount	a/	Number	Man-days
Holy See	18 390	16 390	2 000	-	-	-	-	-	-	-	-	-
Hungary	486 585	246 243	92 340	-	2 099 <sup>b/</sup>	52 200	193	4 450	89 060	54	563	-
Iceland	57 883	46 483	11 400	-	-	-	-	-	-	-	-	-
India	648 999	382 059	133 000	-	-	53 800	2 094	7 665	70 381	51	381	-
Indonesia	201 430	143 373	39 000	-	1 000 <sup>b/</sup>	-	-	-	18 057	12	87	-
Iran, Islamic Republic of	650 229	621 584	-	2 341	-	-	-	23 150	3 154	1	7	-
Iraq	166 678	118 718	45 600	-	-	-	-	1 170	1 190	1	7	-
Ireland	295 155	295 033	-	-	-	-	122	-	-	-	-	-
Israel	393 324	315 620	-	-	-	-	10 337	30 000	37 367	12	85	-
Italy	18 250 788	5 920 928	586 081	10 014 820	1 430 078 <sup>c/</sup>	43 100	1 799	3 485	250 497	114	761	-
Jamaica	20 367	20 367	-	-	-	-	-	-	-	-	-	-
Japan	22 603 162	16 520 875	4 077 400	39 120	770 923	-	19 932	-	1 174 912	219	2 731	-
Jordan	15 308	10 658	3 800	-	-	-	-	-	850	1	5	-
Kenya	80 494	10 494	-	-	70 000	-	-	-	-	-	-	-
Korea, Republic of	465 490	184 326	76 000	-	-	-	132	49 765	155 267	25	698	-
Kuwait	479 387	415 378	-	59 639	-	-	-	-	4 370	2	8	-
Lebanon	10 057	10 057	-	-	-	-	-	-	-	-	-	-
Liberia	10 494	10 494	-	-	-	-	-	-	-	-	-	-
Libyan Arab Jamahiriya	404 002	401 602	-	-	-	-	-	2 400	-	-	-	-
Liechtenstein	20 034	16 234	3 800	-	-	-	-	-	-	-	-	-
Luxembourg	81 814	81 814	-	-	-	-	-	-	-	-	-	-
Madagascar	13 744	10 494	3 250	-	-	-	-	-	-	-	-	-
Malaysia	139 044	92 844	38 000	-	-	-	135	-	8 065	6	49	-
Mali	10 494	10 494	-	-	-	-	-	-	-	-	-	-
Mauritius	11 026	11 026	-	-	-	-	-	-	-	-	-	-
Mexico	1 164 822	845 951	261 000	-	-	-	137	2 400	55 334	24	318	-
Monaco	450 568	15 788	-	102 780	-	-	-	332 000	-	-	-	-
Mongolia	14 320	10 520	3 800	-	-	-	-	-	-	-	-	-
Morocco	69 289	48 419	19 000 <sup>d/</sup>	-	-	-	-	-	1 870	2	11	-
Namibia	-	-	-	-	-	-	-	-	-	-	-	-
Netherlands	3 790 317	2 594 624	653 600	-	421 635 <sup>b/</sup>	19 400	248	-	100 810	57	279	-
New Zealand	359 460	353 020	-	-	5 000 <sup>b/</sup>	-	-	-	1 440	1	12	-
Nicaragua	10 494	10 494	-	-	-	-	-	-	-	-	-	-
Niger	10 494	10 494	-	-	-	-	-	-	-	-	-	-
Nigeria	265 243	189 733	72 200	-	-	-	-	-	3 310	1	7	-
Norway	1 025 271	820 946	201 400	-	-	-	85	-	2 840	1	6	-
Pakistan	104 928	61 640	22 800	-	-	-	253	1 390	18 845	10	62	-
Panama	23 961	20 233	-	-	-	-	-	-	3 728	1	7	-
Paraguay	20 192	20 192	-	-	-	-	-	-	-	-	-	-
Peru	73 808	70 578	-	-	-	-	-	-	3 230	1	19	-
Philippines	106 001	103 917	-	-	-	-	174	-	1 910	2	13	-
Poland	1 009 808	692 033	239 400 <sup>d/</sup>	-	-	40 900	77	4 480	32 918	26	154	-
Portugal	194 029	174 063	-	-	-	-	-	5 650	14 316	6	38	-
Qatar	68 482	61 785	-	6 697	-	-	-	-	-	-	-	-
Romania	205 869	195 690	-	-	-	-	-	290	9 889	7	37	-

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	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts		
									Amount <u>a/</u>	Number	Man-days
Saudi Arabia	1 500 377	1 493 629	-	-	-	-	-	-	6 748	2	12
Senegal	15 144	10 494	3 800	-	-	-	-	-	850	1	5
Sierra Leone	10 494	10 494	-	-	-	-	-	-	-	-	-
Singapore	98 768	98 768	-	-	-	-	-	-	-	-	-
South Africa	465 609	436 647	-	-	-	-	-	-	28 962	7	47
Spain	3 337 727	3 137 491	30 000	-	-	51 100	354	3 350	115 432	53	357
Sri Lanka	15 589	10 769	3 800	-	-	-	-	-	1 020	1	6
Sudan	14 483	10 683	3 800	-	-	-	-	-	-	-	-
Sweden	3 645 112	1 916 044	471 200	201 551	819 048	-	656	3 000	233 613	106	649
Switzerland	2 354 955	1 819 669	421 800	-	-	-	2 010	10 540	100 936	55	346
Syrian Arab Republic	42 681	39 711	-	-	-	-	-	-	2 970	1	7
Thailand	131 615	85 023	34 200	-	4 112 <sup>b/</sup>	-	-	-	8 280	4	36
Tunisia	48 236	29 906	-	-	-	-	110	-	18 220	9	134
Turkey	470 058	339 008	129 200	-	1 850 <sup>b/</sup>	-	-	-	-	-	-
Uganda	10 494	10 494	-	-	-	-	-	-	-	-	-
Ukrainian Soviet Socialist Republic	2 384 045	1 915 056	468 923	-	-	-	66	-	-	-	-
Union of Soviet Socialist Republics	20 927 474	15 214 570	3 843 541	-	1 490 066	-	5 266	-	374 031	174	876
United Arab Emirates	271 419	271 419	-	-	-	-	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	10 521 974	7 556 313	1 827 800	-	611 375 <sup>b/</sup>	76 900	3 779	1 500	444 307	259	1 445
United Republic of Tanzania	11 684	10 494	-	-	-	-	-	-	1 190	1	7
United States of America	51 127 239	35 916 335	8 914 394	2 500	4 408 734 <sup>b/e/</sup>	746 600	124 926	11 000	1 002 750	549	2 765
Uruguay	42 995	40 905	-	-	-	-	50	-	2 040	1	12
Venezuela	627 997	585 957	40 000	-	-	-	-	-	2 040	2	12
Viet Nam	11 784	11 284	500	-	-	-	-	-	-	-	-
Yugoslavia	719 533	448 930	171 000	-	-	-	212	1 810	97 581	59	385
Zaire	9 971	9 971	-	-	-	-	-	-	-	-	-
Zambia	26 404	10 494	3 800	-	-	-	-	-	12 110	4	24
Zimbabwe	18 929	18 929	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>211 889 905</b>	<b>146 478 727</b>	<b>32 710 534</b>	<b>10 484 928</b>	<b>12 683 813</b>	<b>1 542 500</b>	<b>245 918</b>	<b>837 466</b>	<b>6 906 019</b>	<b>3 149</b>	<b>22 220</b>

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 (\$ 19,927), France (\$ 12,000), Federal Republic of Germany (\$ 10,000), Hungary (\$ 2,099), Indonesia (\$ 1,000), Netherlands (\$ 25,524), New Zealand (\$ 5,000), Turkey (\$ 1,850), Thailand (\$ 4,112), USA (\$ 15,000), UK (\$ 18,416).

c/ Includes contributions to the Third World Academy of Science (TWAS) from Canada (\$ 354,621), Italy (\$ 1,330,151).

d/ Pledged and paid a voluntary contribution in 1988 relating to 1987 - Morocco (\$ 15,000), Portugal (\$ 61,200).

e/ Includes contributions to the Seibersdorf Training Facilities (STF) Fund from the United States of America (\$ 200,000).



COMBINED TABLE OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1988 AND OF INCOME AND EXPENDITURE IN THE YEAR ENDED 31 DECEMBER 1988

Description	I Administrative Fund and Working Capital Fund	II Technical Assistance and Co-operation Fund	III Activities partially financed from the Administrative Fund	IV Funds administered on behalf of Member States, United Nations and other International Organizations	Adjustments <sup>a/</sup>	Total
<b>ASSETS AND LIABILITIES AS AT 31 DECEMBER 1988</b>						
<u>Assets</u>						
Cash in hand	159 928	300	45 924	156 362	-	362 514
Cash at banks (including interest bearing bank deposits)	36 127 876	17 003 819	986 821	17 660 283	-	71 778 799
Contributions receivable	13 919 428	6 687 731	1 959 615	7 208 419	-	29 775 193
Accounts receivable, sundry debit balances and reserves	7 687 723	5 912 156	206 014	2 123 037	-	15 928 930
<b>Total assets</b>	<b>57 894 955</b>	<b>29 604 006</b>	<b>3 198 374</b>	<b>27 148 101</b>	<b>-</b>	<b>117 845 436</b>
<u>Liabilities</u>						
Reserve for unliquidated obligations	10 879 098	17 250 646	483 888	7 671 203	-	36 284 835
Accounts payable, sundry credit balances and reserves	15 054 760	4 395 277	2 162 891	9 695 134	-	31 308 062
Principal of the Working Capital Fund	2 000 000	-	-	-	-	2 000 000
<b>Total liabilities</b>	<b>27 933 858</b>	<b>21 645 923</b>	<b>2 646 779</b>	<b>17 366 337</b>	<b>-</b>	<b>69 592 897</b>
<b>Fund Balances</b>	<b>29 961 097</b>	<b>7 958 083</b>	<b>551 595</b>	<b>9 781 764</b>	<b>-</b>	<b>48 252 539</b>
<b>INCOME AND EXPENDITURE FOR THE YEAR 1988</b>						
Unused balances as at 1 January	26 910 550	4 302 088	(114 257)	12 184 819	-	43 283 200
Unliquidated obligations brought forward	9 321 111	13 206 564	158 311	3 881 932	-	26 567 918
Income from contributions	146 478 727	32 742 827	19 921 691	18 344 661	(2 955 031)	214 532 875
Other income	11 372 063	1 767 582	2 927 113	19 812	-	16 086 570
Adjustment of prior years' assessment income (net)	(823 717)	-	-	-	-	(823 717)
<b>Total funds available</b>	<b>193 258 734</b>	<b>52 019 061</b>	<b>22 892 858</b>	<b>34 431 224</b>	<b>(2 955 031)</b>	<b>299 646 846</b>
Disbursements during the year <sup>b/</sup>	143 577 965	26 810 332	21 857 375	16 978 257	(2 955 031)	206 268 898
Unliquidated obligations at year end	10 879 098	17 250 646	483 888	7 671 203	-	36 284 835
Surrender of prior years' cash surpluses	8 840 574	-	-	-	-	8 840 574
<b>Total expenditure</b>	<b>163 297 637</b>	<b>44 060 978</b>	<b>22 341 263</b>	<b>24 649 460</b>	<b>(2 955 031)</b>	<b>251 394 307</b>
<b>Unused balances at year end</b>	<b>29 961 097</b>	<b>7 958 083</b>	<b>551 595</b>	<b>9 781 764</b>	<b>-</b>	<b>48 252 539</b>

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:

Regular Budget contributions (Statement III.B) to:		
International Centre for Theoretical Physics	\$ 1 225 868	
International Laboratory of Marine Radioactivity	1 729 163	\$ 2 955 031

b/ Including disbursements in respect of unliquidated obligations carried forward from 1987 and prior years.



## 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.

