

# THE AGENCY'S ACCOUNTS FOR 1989

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GC(XXXIV)/916

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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 1989.

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 1989 and of the report of the Board of Governors thereon [\*].

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[\*] GC(XXXIV)/916

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[1] INFCIRC/8/Rev.1.



Thirty-fourth regular session

THE AGENCY'S ACCOUNTS FOR 1989

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INTRODUCTION TO THE REPORT ON  
THE AGENCY'S ACCOUNTS FOR 1989

1. I present herewith the Agency's accounts for the year ended 31 December 1989. My comments on the implementation of the 1989 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. A Trust Fund for the purchase of equipment and supplies necessary for activities under Agency research contracts has been established following Board approval of its establishment in June 1989. The financial status of the Trust Fund is shown in an Annex to chapter I (Regular Budget) of the Director General's report on budgetary performance in 1989; also, this Trust Fund is one of those covered in Statements IV.A-D under the heading "Funds in Trust (FIT)".

3. Two new funds were established in 1989:

- |                              |   |
|------------------------------|---|
| Spain                        | - for support to footnote a/ projects under the technical assistance and co-operation programme   |
| Asian Development Bank (ADB) | - to administer a voluntary contribution of money to the Agency in support of Regional Co-operative Agreement (RCA) activities (GC(XXXIII)/882) |

The financing of activities through these funds is reflected in Statements IV.A and IV.B under the headings "Technical assistance and co-operation" and "Regional Co-operative Agreement" respectively, and in Statements IV.C and IV.D under the headings "Spain" and "Asian Development Bank".

4. Statements I.C and I.D show a reserve consisting of part of the 1988 cash surplus, as follows -

for the acquisition of safeguards equipment	\$ 1 200 000
for the acquisition of computer mainframe equipment	\$ 5 500 000

In June 1990, the Board of Governors waived Financial Regulation 7.02 - as an exceptional measure - so as to permit retention of those amounts. In document GC(XXXIV)/917, it is proposed that the General Conference appropriate these two amounts for the acquisition of safeguards equipment and mainframe computer equipment respectively. The amount of \$ 5.5 million for the acquisition of mainframe computer equipment would, however, remain frozen pending a decision of the Board of Governors, on the basis of a report by an open-ended group of experts from Member States assisted by the Secretariat, as to its possible use for that purpose.

5. The increase in the Working Capital Fund from \$ 2 million to \$ 4 million approved by the General Conference in 1988 and the status of the Fund are reflected in Statement I.D and Schedule B.3.

6. 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 1989

I. REGULAR BUDGET

1. The General Conference appropriated an amount of \$ 157 540 000 for the Regular Budget on the basis of an exchange rate of 12.70 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(XXXII)/RES/495 in order to take into account the average exchange rate actually experienced during the year - AS 13.18 to \$ 1.

2. The Regular Budget for 1989 at an exchange rate of 13.18 Austrian schillings to one United States Dollar amounted to \$ 152 520 000, of which \$ 147 475 000 are related to Agency programmes.

Table I  
Summary of expenditure by Appropriation Section

Appropriation Section	Appropriations	Total expenditures excluding 2.4% GS salary increase	(Overruns) or underruns of appropriations excluding 2.4% GS salary increase	Total expenditures including 2.4% GS salary increase	(Overruns) or underruns of appropriations including 2.4% GS salary increase
1. Technical Assistance and Co-operation	8 187 000	7 887 516	299 484	8 047 716	139 284
2. Nuclear Energy and Safety	26 841 000	25 329 410	1 511 590	25 705 310	1 135 690
3. Research and Isotopes	20 299 000	19 553 431	745 569	19 825 231	473 769
4. Operational Facilities	2 983 000	2 887 346	95 654	2 887 346	95 654
5. Safeguards	51 260 000	48 352 308	2 907 692	48 829 708	2 430 292
6. Policy-making Organs	5 799 000	5 387 237	411 763	5 477 937	321 063
7. Executive Management and Administration	15 899 000	15 433 834	465 166	15 771 834	127 166
8. General Services	16 207 000	16 261 124	(54 124)	16 447 124	(240 124)
<b>Total Agency programmes Budget</b>	<b>147 475 000</b>	<b>141 092 206</b>	<b>6 382 794</b>	<b>142 992 206</b>	<b>4 482 794</b>
<b>Total Agency programmes Budget</b>	<b>147 475 000</b>	<b>141 092 206</b>	<b>6 382 794</b>	<b>142 992 206</b>	<b>4 482 794</b>
9. Cost of work for others	5 045 000	4 839 558	205 442	4 839 558	205 442
<b>TOTAL REGULAR BUDGET</b>	<b>152 520 000</b>	<b>145 931 764</b>	<b>6 588 236</b>	<b>147 831 764</b>	<b>4 688 236</b>

3. Table 1 shows an underrun of \$ 4 482 794 in respect of Agency programmes. Total expenditures for Agency programmes amounted to \$ 142 992 206 or 97% of the Budget.

4. The 1989 budget provided for an increase of post adjustment for professional staff and higher categories, which did not come into effect. These earmarkings for an additional post adjustment amounted to \$ 4 530 000; of this, an amount of \$ 1 404 000 was utilized, as authorized by the Board of Governors in June 1989, for the salary adjustments of GS and M&O staff serving at the Agency's Headquarters due to a change in the Austrian tax legislation; also an amount of \$ 150 000 was utilized to cover the cost of interpretation and translation services for the working group on Liability for Nuclear Damage as approved by the Board of Governors in February 1989.

5. Following the judgement of the ILO Administrative Tribunal, a provision of \$1 900 000 was made for a further increase of 2.4% in GS and M&O salaries for the period from October 1987 to December 1989. The Tribunal's judgement pertained to the deduction of the Commissary benefit of 2.4% resulting from the survey of salaries for GS and M&O staff carried out by the International Civil Service Commission (ICSC) in 1987. It ruled that this Commissary benefit should not be deducted from the staff's remuneration.

6. The provision of the \$ 1 900 000 includes the cost related to Work for Others. The Agency is responsible for providing for the cost increases of all GS and M&O salaries; the estimated cost of the 2.4% increase is entirely funded under Agency programmes since charges to the other United Nations Agencies were settled before and it would be difficult to increase them retroactively.

7. The remaining unutilized earmarkings for additional post adjustment amount to \$ 1 076 000 or 24% of the budgetary underrun of \$ 4 482 794 in respect of Agency programmes. The unutilized earmarkings for additional post adjustment by Appropriation Section (including Shared Support Services) were:

Appropriation Section	Earmarkings for additional post adjustment	Meetings on Liability for Nuclear Damage	GS and M&O Salary increase due to:		Unutilized earmarkings for additional post adjustment
			Revision of Austrian tax legislation	Restoration of 2.4% Commissary deduction	
1. Technical Assistance and co-operation	306 200	-	132 000	160 200	14 000
2. Nuclear Energy and Safety	811 100	-	275 700	375 900	159 500
3. Research and Isotopes	545 700	-	187 900	271 800	86 000
4. Operational Facilities	48 800	-	-	-	48 800
5. Safeguards	1 967 200	-	343 600	477 400	1 146 200
6. Policy-making Organs	187 000	-	73 300	90 700	23 000
7. Executive Management and Administration	598 000	150 000	247 500	338 000	(137 500)
8. General Services	66 000	-	144 000	186 000	(264 000)
<b>TOTAL</b>	<b>4 530 000</b>	<b>150 000</b>	<b>1 404 000</b>	<b>1 900 000</b>	<b>1 076 000</b>

8. The above table shows that in respect of Appropriation Sections 7 and 8 additional requirements for funding the increase of salaries for GS and M&O staff and the meetings on Liability for Nuclear Damage were not fully met by the amount of earmarkings for additional post adjustment related to these sections. Under Appropriation Section 8, General Services, the number of GS and M&O staff members by far exceeds the number of professional staff; therefore the projected overrun of \$ 264 000 could not be absorbed by savings under other items of expenditure.

9. After deduction of unutilized earmarkings in the amount of \$ 1 076 000, an amount of \$ 3 406 794, or 2.3% of the Budget, remained unspent in respect of Agency programmes. Major net underruns (after deduction of unutilized earmarkings for an additional post adjustment) were experienced in respect of Appropriation Sections "Nuclear Energy and Safety" (\$ 976 190) and "Safeguards" (\$ 1 284 092). Detailed comments with regard to major underruns are given below by Appropriation Section.

10. Total expenditures for Agency programmes amounted to 97.7% of the Budget after reduction of unutilized earmarkings. An expenditure rate of 97.7% was also realized in 1988.

Comparison of 1989 Expenditure Rates with 1988 Rates a/

Appropriation Section	1989 expenditure rate a/ %	1988 expenditure rate a/ %
1. Technical Assistance and Co-operation	98.5	99.8
2. Nuclear Energy and Safety	96.3	95.9
3. Research and Isotopes	98.1	99.5
4. Operational Facilities	98.4	99.8
5. Safeguards	97.4	97.3
6. Policy-making Organs	94.8	99.0
7. Executive Management and Administration	98.4	98.0
8. General Services	99.0	97.7
Total Agency Programmes	97.7	97.7

a/ Expenditure rate: expenditures compared to the budget (budget reduced by unutilized earmarkings).

11. The Financial Regulations in force require that goods are supplied or services rendered within the budget year concerned unless the Director General makes use of the discretionary authority vested in him by the Board. The total expenditure rate for Agency programmes might be increased by abolishing this "major delivery principle".

12. 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 1989	Total expenditures 1989	(Overruns) or underruns appropriations
Salaries for established posts - P	40 463 600	34 626 190	5 837 410
Temporary assistance - P	998 200	1 525 153	(526 953)
Salaries for established posts - GS, M&O	19 558 000	20 664 620	(1 106 620)
Temporary assistance - GS, M&O	565 900	954 800	(388 900)
Common staff costs	21 179 300	20 289 977	889 323
Overtime	250 100	187 305	62 795
<b>Sub-total: Staff costs</b>	<b>83 015 100</b>	<b>78 248 045</b>	<b>4 767 055<sup>*/</sup></b>
Travel	11 792 300	11 127 941	664 359
Representation and hospitality	162 500	136 678	25 822
Training	399 000	233 125	165 875
Experts	761 700	208 922	552 778
Equipment: leased or rented	562 600	479 041	83 559
Equipment: purchased	4 640 700	5 722 472	(1 081 772)
Supplies and materials	3 181 700	3 119 706	61 994
General operating expenses	13 726 800	13 120 897	605 903
Contracts	1 298 400	970 664	327 736
Research and technical contracts	2 833 800	2 654 265	179 535
Miscellaneous	2 392 400	2 259 189	133 211
<b>Sub-total: Other direct costs</b>	<b>41 751 900</b>	<b>40 032 900</b>	<b>1 719 000</b>
Conference services	767 500	764 324	3 176
Interpretation services	856 200	787 062	69 138
Translation services	6 326 700	5 979 380	347 320
Printing and publishing services	5 960 700	6 198 806	(238 106)
Data processing services	5 857 500	6 201 698	(344 198)
Contracts administration services	435 100	388 545	46 555
Other services	1 984 900	1 991 036	(6 136)
Radiation protection services	519 400	500 410	18 990
<b>Sub-total: Shared costs</b>	<b>22 708 000</b>	<b>22 811 261</b>	<b>(103 261)<sup>**/</sup></b>
<b>SUB-TOTAL</b>	<b>147 475 000</b>	<b>141 092 206</b>	<b>6 382 794<sup>*/</sup></b>
GS salary increase: Restoration of 2.4% Commissary deduction	-	1 900 000	(1 900 000) <sup>***/</sup>
<b>Total Agency programmes</b>	<b>147 475 000</b>	<b>142 992 206</b>	<b>4 482 794</b>
<b>Cost of work for others</b>	<b>5 045 000</b>	<b>4 839 558</b>	<b>205 442</b>
<b>CONSOLIDATED TOTAL</b>	<b>152 520 000</b>	<b>147 831 764</b>	<b>4 688 236</b>

<sup>\*/</sup> Of which \$ 2 933 000 are unutilized earmarkings for an additional post adjustment (earmarkings minus cost of GS salary increase due to change of Austrian tax legislation, minus cost of working groups on Liability for Nuclear Damage).

<sup>\*\*/</sup> Net overrun after taking into account an amount of \$ 43 000 representing unutilized earmarkings for an additional post adjustment for staff working in Shared Support Services.

<sup>\*\*\*/</sup> The obligation of \$ 1 900 000 includes the cost of 2.4% increase for the GS and M&O staff working in Shared Support Services.

13. The underrun in respect of "Salaries for established posts - P" shown in Table 2 resulted, to a large extent, from the fact that the ICSC did not recommend an increase in post adjustment for compensation for the higher cost of living and, to a lesser degree, from temporary vacancies resulting from staff turnover (about one third). The higher budgetary provision for post adjustment was due to the fact that the take-home pay for professional staff was still below the 1984 level, the time when the General Assembly froze the post adjustment in regards to changes relating to inflation. Although the introduction of a Remuneration Correction Factor and its modifications (promulgated by ICSC) minimized with effect from September 1987 a further decline of the take-home pay for professional staff caused by exchange rate fluctuations, the decrease in the take-home pay due to exchange rate fluctuations experienced during the period from August 1985 to August 1987 was not compensated for.

14. The overrun in respect of "Temporary assistance - P" resulted from the necessity to meet a temporary shortage of regular professional staff due mainly to recruitment difficulties.

15. The overrun in respect of "Salaries for established posts - GS, M&O" was due to a revision of the Austrian income tax legislation, resulting in increases of 5.95% in GS salaries and 3.58% in M&O salaries, which were not budgeted for. These increases amounted to \$ 1 170 000 in respect of salaries for GS and M&O staff and to \$ 230 000 in respect of related common staff costs. The total cost of \$ 1 400 000 was financed by using, as authorized by the Board of Governors, part of the earmarkings for additional post adjustment provided for in the 1989 Budget.

16. The provision for a restoration of the 2.4% Commissary deduction from salaries for GS and M&O staff (see para. 5 above) and related common staff costs are shown as a separate line item. The amount of \$ 1 900 000 includes the respective cost of salaries and related common staff costs for all GS and M&O staff, including those working for Shared Support Services.

17. The 1989 budgetary provision for "Temporary assistance - GS, M&O" was about 40% lower than the respective provision in the 1988 budget. The actual workload in 1989 did not, however, decrease and it was therefore not possible to achieve the planned reduction.

18. The lower actual expenditure in respect of "Common staff costs" reflects the temporary vacancies under "Established posts - P" and the fact that costs related to staff turnover were lower than expected (travel on recruitment and repatriation, removal costs, etc.).

19. The underrun in respect of "Travel" relates mainly to meeting activities under Appropriation Section 2, Nuclear Energy and Safety.

20. The purchase of Safeguards equipment, the acquisition of word processing equipment for extension of office automation as well as the purchase of microfiche production equipment for INIS accounted for the overrun in respect of "Equipment: purchased".

21. The underrun in respect of "General operating expenses" resulted, to a large extent, from lower utility costs for the Seibersdorf Laboratory (Appropriation Section 3, Research and Isotopes) and to a minor extent from lower costs for communication and for rental and maintenance of office equipment at the VIC (Appropriation Section 8).

22. 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 1989	Total expenditures 1989	(Overruns) or underruns appropriations
Salaries for established posts - P	6 767 400	6 201 737	565 663
Temporary assistance - P	738 700	586 820	151 880
Salaries for established posts - GS, M&O	7 258 800	7 332 198	(73 398)
Temporary assistance - GS, M&O	307 300	254 000	53 300
Common staff costs	4 975 100	4 816 441	158 659
Overtime	83 000	92 799	(9 799)
<b>Sub-total: Staff costs</b>	<b>20 130 300</b>	<b>19 283 995</b>	<b>846 305<sup>*/</sup></b>
Travel	56 400	178 235	(121 835)
Representation and hospitality	2 100	985	1 115
Training	101 200	51 433	49 767
Experts	59 000	56 717	2 283
Equipment: leased or rented	2 069 600	2 121 393	(51 793)
Equipment: purchased	250 400	619 150	(368 750)
Supplies and materials	2 071 600	2 473 598	(401 998)
General operating expenses	2 249 400	1 573 045	676 355
Contracts	685 000	924 029	(239 029)
Research and technical contracts	4 900	-	4 900
Miscellaneous	73 100	368 239	(295 139)
<b>Sub-total: Other direct costs</b>	<b>7 622 700</b>	<b>8 366 824</b>	<b>(744 124)</b>
Translation services	52 300	19 671	32 629
Printing and publishing services	105 200	122 934	(17 734)
Data processing services	879 100	830 962	48 138
<b>Sub-total: Shared costs</b>	<b>1 036 600</b>	<b>973 567</b>	<b>63 033</b>
<b>Total</b>	<b>28 789 600</b>	<b>28 624 386</b>	<b>165 214</b>
Less: Cross-charge (above)	1 036 600	973 567	63 033
Cost of work for others	5 045 000	4 839 558	205 442
<b>Sub-total</b>	<b>6 081 600</b>	<b>5 813 125</b>	<b>268 475</b>
<b>TOTAL</b>	<b>22 708 000</b>	<b>22 811 261</b>	<b>(103 261)<sup>*/</sup></b>

<sup>\*/</sup> Of which \$ 43 000 are unutilized earmarkings for an additional post adjustment of salaries.

23. The underrun in respect of "Established posts - P" shown in Table 3 represents earmarkings for an additional post adjustment of professional staff.

24. The overruns in respect of "Equipment: purchased" and "Supplies and materials" relate mainly to the upgrading of computer hardware (memory, storage facilities) and of operating system software. This was prompted by increased user requirements and led to additional cost for Agency programmes and for other users (Work for others).

Section 1. Technical Assistance and Co-operation a/

Exhibit 1

Item of expenditure	Budgetary performance		
	Appropriations 1989	Total expenditures 1989	(Overruns) or underruns appropriations
Salaries for established posts - P	2 828 900	2 495 939	332 961
Temporary assistance - P	60 600	62 429	(1 829)
Salaries for established posts - GS, M&O	1 817 300	1 986 991	(169 691)
Temporary assistance - GS, M&O	105 000	122 798	(17 798)
Common staff costs	1 654 600	1 654 594	6
Overtime	5 300	1 018	4 282
<b>Sub-total: Staff costs</b>	<b>6 471 700</b>	<b>6 323 769</b>	<b>147 931</b>
Travel	157 500	98 850	58 650
Representation and hospitality	3 000	1 442	1 558
Training	-	1 377	(1 377)
Experts	34 400	728	33 672
Equipment: leased or rented	-	4 809	(4 809)
Equipment: purchased	-	974	(974)
Supplies and materials	9 800	10 669	(869)
General operating expenses	69 900	66 406	3 494
Miscellaneous	-	1 414	(1 414)
<b>Sub-total: Other direct costs</b>	<b>274 600</b>	<b>186 669</b>	<b>87 931</b>
Translation services	519 000	477 626	41 374
Printing and publishing services	32 900	30 336	2 564
Data processing services	888 800	869 116	19 684
<b>Sub-total: Shared costs</b>	<b>1 440 700</b>	<b>1 377 078</b>	<b>63 622</b>
<b>SUB-TOTAL</b>	<b>8 187 000</b>	<b>7 887 516</b>	<b>299 484<sup>*/</sup></b>
GS salary increase: Restoration of 2.4% Commissary deduction	-	160 200	(160 200)
<b>TOTAL</b>	<b>8 187 000</b>	<b>8 047 716</b>	<b>139 284</b>

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

\*/ Of which \$ 14 000 are unutilized earmarkings for an additional post adjustment of salaries.

Section 2. Nuclear Energy and Safety

Exhibit 2

Budgetary performance

Item of expenditure	Appropriations 1989	Total expenditures 1989	(Overruns) or underruns appropriations
Salaries for established posts - P	6 712 300	5 388 296	1 324 004
Temporary assistance - P	527 100	822 687	(295 587)
Salaries for established posts - GS, M&O	2 279 900	2 417 500	(137 600)
Temporary assistance - GS, M&O	150 100	250 499	(100 399)
Common staff costs	3 326 100	3 078 223	247 877
Overtime	26 100	15 613	10 487
<b>Sub-total: Staff costs</b>	<b>13 021 600</b>	<b>11 972 818</b>	<b>1 048 782</b>
Travel	4 053 600	3 370 941	682 659
Representation and hospitality	45 600	49 871	(4 271)
Training	3 900	295	3 605
Experts	2 400	32 837	(30 437)
Equipment: leased or rented	92 000	38 798	53 202
Equipment: purchased	160 000	425 789	(265 789)
Supplies and materials	180 300	136 483	43 817
General operating expenses	347 400	231 986	115 414
Contracts	286 500	242 347	44 153
Research and technical contracts	636 400	551 580	84 820
Miscellaneous	85 200	51 778	33 422
<b>Sub-total: Other direct costs</b>	<b>5 893 300</b>	<b>5 132 705</b>	<b>760 595</b>
Conference services	292 000	277 153	14 847
Interpretation services	332 000	311 175	20 825
Translation services	742 300	823 496	(81 196)
Printing and publishing services	3 347 200	3 336 373	10 827
Data processing services	1 541 600	1 837 001	(295 401)
Contract administration services	103 500	89 832	13 668
Other services (Library)	1 429 300	1 415 748	13 552
Radiation protection services	138 200	133 109	5 091
<b>Sub-total: Shared costs</b>	<b>7 926 100</b>	<b>8 223 887</b>	<b>(297 787)</b>
<b>SUB-TOTAL</b>	<b>26 841 000</b>	<b>25 329 410</b>	<b>1 511 590<sup>*/</sup></b>
GS salary increase: Restoration of 2.4% Commissary deduction	-	375 900	(375 900)
<b>TOTAL</b>	<b>26 841 000</b>	<b>25 705 310</b>	<b>1 135 690</b>

<sup>\*/</sup> Of which \$ 159 500 are unutilized earmarkings for an additional post adjustment of salaries.

25. Appropriation Section 2, Nuclear Energy and Safety, comprises "Nuclear Power", "Nuclear Fuel Cycle", "Nuclear Safety" and "Scientific and Technical Information".

26. The net underrun in respect of "Salaries for established posts - P" (after deduction of \$ 811 100 for earmarkings for additional post adjustment) was mainly due to the fact that posts remained vacant for a longer period than foreseen in the 1989 Budget estimates. The delay in recruitment of new staff made it necessary to use more "Temporary assistance - P" in order to secure the implementation of the programme.

27. The underrun in respect of "Travel" was mainly due to the fact that the number of advisory group and technical committee meetings held (93) was lower than the budgetary provision (107). Furthermore, meetings were held at a lower cost than foreseen, because Member States provided in many cases cost-free participants.

28. Purchase of equipment for the extension of office automation accounted for part of the budgetary overrun. Furthermore, adequate hardware support was required for the development of the Probabilistic Safety Assessment Package (PSAPACK). The purchase of new microfiche equipment was necessary to support the effective production of INIS microfiches.

Section 3. Research and Isotopes

Exhibit 3

Item of expenditure	Budgetary performance		
	Appropriations 1989	Total expenditures 1989	(Overruns) or underruns appropriations
Salaries for established posts - P	5 612 000	4 971 622	640 378
Temporary assistance - P	143 800	170 948	(27 148)
Salaries for established posts - GS, M&O	3 374 400	3 466 251	(91 851)
Temporary assistance - GS, M&O	128 000	255 605	(127 605)
Common staff costs	3 184 800	3 111 707	73 093
Overtime	71 400	76 037	(4 637)
<b>Sub-total: Staff costs</b>	<b>12 514 400</b>	<b>12 052 170</b>	<b>462 230</b>
Travel	1 748 800	1 736 664	12 136
Representation and hospitality	26 000	17 540	8 460
Training	11 400	4 118	7 282
Experts	296 900	77 367	219 533
Equipment: leased or rented	110 300	29 312	80 988
Equipment: purchased	628 700	727 441	(98 741)
Supplies and materials	626 200	835 997	(209 797)
General operating expenses	1 516 000	1 286 152	229 848
Contracts	64 000	53 610	10 390
Research and technical contracts	2 063 600	2 003 727	59 873
Miscellaneous	339 800	292 143	47 657
<b>Sub-total: Other direct costs</b>	<b>7 431 700</b>	<b>7 064 071</b>	<b>367 629</b>
Conference services	193 300	129 013	64 287
Interpretation services	88 800	29 693	59 107
Translation services	342 200	351 232	(9 032)
Printing and publishing services	1 195 300	1 412 823	(217 523)
Data processing services	473 400	465 237	8 163
Contract administration services	299 600	270 118	29 482
Laboratory services	(2 239 700)	(2 220 926)	(18 774)
<b>Sub-total: Shared costs</b>	<b>352 900</b>	<b>437 190</b>	<b>(84 290)</b>
<b>SUB-TOTAL</b>	<b>20 299 000</b>	<b>19 553 431</b>	<b>745 569<sup>*/</sup></b>
GS salary increase: Restoration of 2.4% Commissary deduction	-	271 800	(271 800)
<b>TOTAL</b>	<b>20 299 000</b>	<b>19 825 231</b>	<b>473 769</b>

\*/ Of which \$ 86 000 are unutilized earmarkings for an additional post adjustment of salaries.

29. 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 the VIC. The costs of laboratory services rendered to "Safeguards" are transferred to Appropriation Section 5.

30. The overrun in respect of "Supplies and materials" relates mainly to the Laboratory and reflects the intensive training programme for an increased number of fellows, and junior and associated professionals who carried out laboratory activities and had to be provided with the necessary supplies.

31. "General operating expenses" for the Laboratory remained below budgetary estimates. This was due to the fact that actual energy consumption and price increases for utilities remained below the budgetary estimates.

Section 4. Operational Facilities

Exhibit 4

Item of expenditure	Budgetary performance		
	Appropriations 1989	Total expenditures 1989	(Overruns) or underruns appropriations
Salaries for established posts - P	492 500	392 227	100 273
Temporary assistance - P	-	7 747	(7 747)
Salaries for established posts - GS, M&O	464 400	438 142	26 258
Temporary assistance - GS, M&O	-	29 838	(29 838)
Common staff costs	329 400	307 393	22 007
<b>Sub-total: Staff costs</b>	<b>1 286 300</b>	<b>1 175 347</b>	<b>110 953</b>
Travel	49 200	58 043	(8 843)
Representation and hospitality	2 000	1 632	368
Training	2 900	773	2 127
Experts	12 700	5 751	6 949
Equipment: leased or rented	1 000	3 772	(2 772)
Equipment: purchased	137 600	140 207	(2 607)
Supplies and materials	110 500	118 315	(7 815)
General operating expenses	50 000	52 253	(2 253)
Contracts	3 000	3 936	(936)
Research and technical contracts	42 300	37 134	5 166
Miscellaneous	1 214 900	1 210 592	4 308
<b>Sub-total: Other direct costs</b>	<b>1 626 100</b>	<b>1 632 408</b>	<b>(6 308)</b>
Translation services	1 000	-	1 000
Printing and publishing services	58 900	76 115	(17 215)
Data processing services	6 800	-	6 800
Contract administration services	3 900	3 476	424
<b>Sub-total: Shared costs</b>	<b>70 600</b>	<b>79 591</b>	<b>(8 991)</b>
<b>TOTAL</b>	<b>2 983 000</b>	<b>2 887 346</b>	<b>95 654<sup>*/</sup></b>

\*/ Of which \$ 47 900 are unutilized earmarkings for an additional post adjustment of salaries.

32. 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).

33. Expenditure 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 1989	Total expenditures 1989	(Overruns) or underruns appropriations
Salaries for established posts - P	18 785 100	16 139 957	2 645 143
Temporary assistance - P	173 000	450 127	(277 127)
Salaries for established posts - GS, M&O	5 477 900	5 887 869	(409 969)
Temporary assistance - GS, M&O	9 400	16 212	(6 812)
Common staff costs	8 405 600	7 904 634	500 966
Overtime	9 700	10 237	(537)
<b>Sub-total: Staff costs</b>	<b>32 860 700</b>	<b>30 409 036</b>	<b>2 451 664</b>
Travel	5 272 900	5 390 971	(118 071)
Representation and hospitality	21 000	18 605	2 395
Training	217 700	182 648	35 052
Experts	296 800	22 378	274 422
Equipment: leased or rented	304 500	369 561	(65 061)
Equipment: purchased	3 335 200	3 648 770	(313 570)
Supplies and materials	1 330 300	1 101 486	228 814
General operating expenses	1 113 900	1 097 168	16 732
Contracts	936 100	631 967	304 133
Research and technical contracts	91 500	61 824	29 676
Miscellaneous	306 500	296 887	9 613
<b>Sub-total: Other direct costs</b>	<b>13 226 400</b>	<b>12 822 265</b>	<b>404 135</b>
Conference services	16 400	5 357	11 043
Interpretation services	-	2 013	(2 013)
Translation services	257 200	259 100	(1 900)
Printing and publishing services	33 900	53 833	(19 933)
Data processing services	1 860 600	1 832 758	27 842
Contract administration services	28 100	25 119	2 981
Laboratory services	2 239 700	2 220 926	18 774
Other services	355 800	354 600	1 200
Radiation protection services	381 200	367 301	13 899
<b>Sub-total: Shared costs</b>	<b>5 172 900</b>	<b>5 121 007</b>	<b>51 893</b>
<b>SUB-TOTAL</b>	<b>51 260 000</b>	<b>48 352 308</b>	<b>2 907 692<sup>*/</sup></b>
GS salary increase: Restoration of 2.4% Commissary deduction	-	477 400	(477 400)
<b>TOTAL</b>	<b>51 260 000</b>	<b>48 829 708</b>	<b>2 430 292</b>

\*/ Of which \$ 1 146 200 are unutilized earmarkings for an additional post adjustment of salaries.



34. The net underruns in respect of "Salaries for established posts - P" (after deduction of earmarkings for additional post adjustment) amounted to \$ 677 943. The reason for this underrun was that during 1989 the Department of Safeguards underwent two stages of restructuring (in March and September). In order to take full advantage of the opportunity for reallocating posts afforded by restructuring, it was necessary to leave a number of senior positions vacant for extended periods. The lapse of professional posts was therefore far higher in 1989 than foreseen in the Budget.

35. The 1989 Budget estimates for "Travel" were understated, particularly for inspection travel. Because of a lower level of inspection work actually carried out than foreseen in the Budget, the overrun was less than originally estimated.

36. The overruns in respect of "Equipment" resulted from purchases of Modular Integrated Video Systems (MIVS) and other equipment required to overcome the problems caused by the obsolescence of photo surveillance systems.

37. The cost of analytical services provided by the Network of Analytical Laboratories (NWAL) and shipment cost for samples are shown under "Contracts". The volume of sample analyses which exceeds that which can be provided by the Agency's Safeguards Analytical Laboratory (SAL) is carried out by NWAL. The total volume is heavily dependent on the operational status of reprocessing plants under safeguards. During 1989, one major reprocessing plant was not operational for 11 months, and another operated at reduced capacity levels. This caused a reduction in the volume of samples and a consequent reduction in the services provided by NWAL.

Section 6. Policy-making Organs

Exhibit 6

Item of expenditure	Budgetary performance		
	Appropriations 1989	Total expenditures 1989	(Overruns) or underruns appropriations
Salaries for established posts - P	245 700	203 624	42 076
Salaries for established posts - GS, M&O	81 900	87 285	(5 385)
Temporary assistance - GS, M&O	28 400	24 777	3 623
Common staff costs	122 000	103 921	18 079
Overtime	54 600	43 259	11 341
<b>Sub-total: Staff costs</b>	<b>532 600</b>	<b>462 866</b>	<b>69 734</b>
Travel	98 600	137 766	(39 166)
Representation and hospitality	15 900	8 595	7 305
Equipment: leased or rented	26 400	21 985	4 415
Equipment: purchased	-	14 850	(14 850)
Supplies and materials	10 800	2 985	7 815
General operating expenses	44 000	34 821	9 179
Contracts	3 900	2 693	1 207
Miscellaneous	25 700	7 840	17 860
<b>Sub-total: Other direct costs</b>	<b>225 300</b>	<b>231 535</b>	<b>(6 235)</b>
Conference services	264 800	352 801	(88 001)
Interpretation services	404 500	359 635	44 865
Translation services	3 793 000	3 371 713	421 287
Printing and publishing services	557 500	535 277	22 223
Data processing services	21 300	73 410	(52 110)
<b>Sub-total: Shared costs</b>	<b>5 041 100</b>	<b>4 692 836</b>	<b>348 264</b>
<b>SUB-TOTAL</b>	<b>5 799 000</b>	<b>5 387 237</b>	<b>411 763<sup>*/</sup></b>
GS salary increase: Restoration of 2.4% Commissary deduction	-	90 700	(90 700)
<b>TOTAL</b>	<b>5 799 000</b>	<b>5 477 937</b>	<b>321 063</b>

<sup>\*/</sup> Of which \$ 23 900 are unutilized earmarkings for an additional post adjustment of salaries.

38. The underrun in respect of "Shared costs" resulted mainly from the decision to abolish the provisional summary records of the Board of Governors. A minor portion of the underrun related to unutilized earmarkings for an additional post adjustment of salaries for staff of the Shared Support Services.

Section 7. Executive Management and Administration

Exhibit 7

Item of expenditure	Budgetary performance		
	Appropriations 1989	Total expenditures 1989	(Overruns) or underruns appropriations
Salaries for established posts - P	5 138 600	4 477 123	661 477
Temporary assistance - P	93 700	11 215	82 485
Salaries for established posts - GS, M&O	3 457 600	3 654 061	(196 461)
Temporary assistance - GS, M&O	128 200	238 484	(110 284)
Common staff costs	3 032 400	2 964 212	68 188
Overtime	44 200	31 201	12 999
<b>Sub-total: Staff costs</b>	<b>11 894 700</b>	<b>11 376 296</b>	<b>518 404</b>
Travel	404 400	329 009	75 391
Representation and hospitality	48 400	38 671	9 729
Training	163 100	43 914	119 186
Experts	118 500	69 861	48 639
Equipment: leased or rented	28 400	10 087	18 313
Equipment: purchased	109 400	337 419	(228 019)
Supplies and materials	58 700	56 504	2 196
General operating expenses	244 700	139 174	105 526
Contracts	4 900	36 111	(31 211)
Miscellaneous	306 600	322 260	(15 660)
<b>Sub-total: Other direct costs</b>	<b>1 487 100</b>	<b>1 383 010</b>	<b>104 090</b>
Conference services	1 000	-	1 000
Interpretation services	30 900	84 546	(53 646)
Translation services	668 100	692 731	(24 631)
Printing and publishing services	663 500	681 283	(17 783)
Data processing services	953 900	995 280	(41 380)
Other services	199 800	220 688	(20 888)
<b>Sub-total: Shared costs</b>	<b>2 517 200</b>	<b>2 674 528</b>	<b>(157 328)</b>
<b>SUB-TOTAL</b>	<b>15 899 000</b>	<b>15 433 834</b>	<b>465 166</b>
GS salary increase: Restoration of 2.4% Commissary deduction	-	338 000	(338 000)
<b>TOTAL</b>	<b>15 899 000</b>	<b>15 771 834</b>	<b>127 166</b>

39. Total earmarkings for an additional post adjustment of salaries for professional staff related to this Section and amounting to \$ 598 000 were utilized to finance increases of salaries for GS staff (\$ 585 000) and the cost of the working group on Liability for Nuclear Damage (\$ 150 000).

40. The underrun in respect of "Training" related to the traineeship programme and resulted from a delay of recruitment of Junior Professional Officers.

41. A number of personal computers compatible with the Local Area Network (LAN) system had to be purchased by the Division of Personnel and the Division of Budget and Finance. LAN allows direct transfer of data, sharing of programmes and printers among all connected PCs.

Section 8. General Services

Exhibit 8

Item of expenditure	Budgetary performance		
	Appropriations 1989	Total expenditures 1989	(Overruns) or underruns appropriations
Salaries for established posts - P	648 500	557 402	91 098
Salaries for established posts - GS, M&O	2 604 600	2 726 521	(121 921)
Temporary assistance - GS, M&O	16 800	16 587	213
Common staff costs	1 124 400	1 165 293	(40 893)
Overtime	38 800	9 940	28 860
<b>Sub-total: Staff costs</b>	<b>4 433 100</b>	<b>4 475 743</b>	<b>(42 643)</b>
Travel	7 300	5 697	1 603
Representation and hospitality	600	322	278
Equipment: leased or rented <u>a/</u>	-	717	(717)
Equipment: purchased	269 800	427 022	(157 222)
Supplies and materials <u>a/</u>	855 100	857 267	(2 167)
General operating expenses <u>a/</u>	10 340 900	10 212 937	127 963
Miscellaneous	113 700	76 275	37 425
<b>Sub-total: Other direct costs</b>	<b>11 587 400</b>	<b>11 580 237</b>	<b>7 163</b>
Translation services	3 900	3 482	418
Printing and publishing services	71 500	72 766	(1 266)
Data processing services	111 100	128 896	(17 796)
<b>Sub-total: Shared costs</b>	<b>186 500</b>	<b>205 144</b>	<b>(18 644)</b>
<b>SUB-TOTAL</b>	<b>16 207 000</b>	<b>16 261 124</b>	<b>(54 124)</b>
GS salary increase: Restoration of 2.4% Commissary deduction	-	186 000	(186 000)
<b>TOTAL</b>	<b>16 207 000</b>	<b>16 447 124</b>	<b>(240 124)</b>

a/ VIC operating costs included under these items of expenditure

	8 983 400	9 129 756	(146 356)
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42. The total overrun of \$ 240 124 results solely from the increase in salaries for GS and M&O staff.

43. The overrun in respect of VIC Operating Costs was related mainly to the purchase of equipment required for VIC maintenance.

Section 9. Cost of work for others

Exhibit 9

Services	Appropriation 1989	Expenditures UN Organizations 1989	Expenditures TC projects 1989	Total expenditures 1989	(Overrun) or underrun appropriation
Medical services	631 200	567 300	-	567 300	63 900
Library services	951 600	754 431	-	754 431	197 169
Data processing services	1 511 800	1 455 798	195 658	1 651 456	(139 656)
Translation services	-	-	55 245	55 245	(55 245)
Printing services	1 744 000	1 612 640	-	1 612 640	131 360
Radiation protection services	206 400	-	198 486	198 486	7 914
<b>TOTAL</b>	<b>5 045 000</b>	<b>4 390 169</b>	<b>449 389</b>	<b>4 839 558</b>	<b>205 442</b>

44. 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, translation and radiation protection services.

45. Actual expenditures in respect of "Data processing services" exceeded budgetary estimates; this was due to the necessity to upgrade computer facilities in order to meet increased requirements of all users.

ANNEX

Trust Fund for Purchase of Equipment

Related to Research Contracts

46. In June 1989 the Board of Governors approved the use of a Trust Fund for the equipment component of Agency research contract awards.

Financial Status of the Fund

Resources held in trust as of as of 1989-01-01	\$ 1 923 977
Increase of resources during 1989	1 121 821
	<hr/>
Total resources available	\$ 3 045 798
	<hr/>
Disbursements during 1989	\$ 1 126 051
Unliquidated obligations at year end	264 392
	<hr/>
	\$ 1 390 443
	<hr/>
Resources held in trust at year end	\$ 1 655 355
	<hr/> <hr/>

47. The resources in the Fund are derived from Research Contracts, which are financed from the Regular Budget. They are held in trust at the request of research institutes for procurement of equipment and supplies on their behalf. The problems involved in specifications and locating the correct supplies to meet the special requirements of research institutes result in delays in the ordering the equipment and in a relatively high amount of unliquidated funds at year end.

## II. TECHNICAL CO-OPERATION

48. This report summarizes the financial status of technical co-operation activities. Detailed analysis of the technical co-operation programme delivery during the 1989 calendar year will be provided in a report by the Director General to the June 1990 session of the Board of Governors.

49. By resolution GC(XXXII)/RES/496, adopted on 23 September 1988, the General Conference decided upon a contribution target of \$ 42 million for voluntary contributions to the Agency's Technical Assistance and Co-operation Fund (TACF) for 1989. As at 31 December 1989, 85% (\$ 35 681 000) of the 1989 TACF target had been pledged and 95% (\$ 33 810 873) of the pledged amount paid. Assessed programme costs and miscellaneous income to the TACF were \$ 1 647 000 in 1989. The total financial resources of the TACF amounted to \$ 62 521 000 in 1989, this figure being made up of unused balances and unliquidated obligations of \$ 25 209 000 at 1 January 1989, pledges of \$ 35 681 000 against the current year's programme and other income of \$ 1 631 000 (including a pledge reduction of \$ 3 000 against the prior years' programme.)

50. In 1989, 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 \$ 4 086 000. In addition, UNDP and UNFSSTD were charged support costs of \$ 645 000 on the basis of 1989 project implementation.

51. Extrabudgetary resources of \$ 18 876 000 comprised an unused balance and unliquidated obligations of \$ 11 861 000 at 1 January 1989 and receipts of \$ 7 015 000 during 1989. Extrabudgetary receipts increased by \$ 732 000 over the 1988 level.

### Financial Status of Technical Co-operation Resources

52. Table 4 summarizes the resources available for technical co-operation in 1989 and their utilization.

Table 4  
Consolidated Financial Status of Technical Co-operation Resources

	Total resources available	Disbursements 1989	Unliquidated obligations 1989	Total expenditure (2)+(3)	Percentage (4)/(1)
	(1)	(2)	(3)	(4)	(5)
I. Technical Assistance and Co-operation Fund (TACF)	62 521 000	29 264 000	19 231 000	48 495 000	78%
II. UNDP and UNFSSTD	4 086 000	1 562 000	1 395 000	2 957 000	72%
III. Extrabudgetary resources	18 876 000	6 743 000	4 652 000	11 395 000	60%
<b>Total technical co-operation resources</b>	<b>85 483 000</b>	<b>37 569 000</b>	<b>25 278 000</b>	<b>62 847 000</b>	<b>74%</b>

53. Table 4 shows that \$ 62 847 000, or 74%, of the total resources were utilized in 1989. TACF accounted for the largest proportion (77%), UNDP and UNFSSTD for 5% and extrabudgetary resources for 18%.

54. In comparison with prior years [1], the following data show that resource utilization in 1989 declined for the TACF and UNDP but maintained the higher level reached in 1988 for technical co-operation extrabudgetary activities.

	Expenditure (disbursements and unliquidated obligations) as a proportion of total resources available		
	1987 %	1988 %	1989 %
I. Technical Assistance and Co-operation Fund	92	85	78
II. UNDP and UNFSSTD	78	91	72
III. Extrabudgetary resources	47	60	60
<b>TOTAL</b>	<b>82</b>	<b>79</b>	<b>74</b>

#### Financial Status of TACF Resources by Region and Component

55. Expenditure (disbursements and unliquidated obligations) in each geographical region and under the headings "Interregional", "Global" and "Reserve" is shown in Table 5.

[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 through 1989 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**  
**Financial Status by Region and Component**

	Actuals January - December 1989			Percentage of total resources available (4)/(1) (5)	
	Total resources (1)	Disbursements (2)	Unliquidated obligations (3)		Total expenditure (2)+(3) (4)
<b>AFRICA</b>					
Experts		1 193 454	297 794	1 491 248	
Equipment		3 762 754	1 570 672	5 333 426	
Fellowships		909 147	722 475	1 631 622	
Group Training		339 311	656	339 967	
Sub-contracts		22 485	-	22 485	
Sub-total		6 227 151	2 591 597	8 818 748	14%
<b>ASIA AND THE PACIFIC</b>					
Experts		1 431 377	190 566	1 621 943	
Equipment		2 863 030	5 450 713	8 313 743	
Fellowships		1 226 108	1 038 712	2 264 820	
Group Training		357 149	18 497	375 646	
Sub-total		5 877 664	6 698 488	12 576 152	20%
<b>LATIN AMERICA</b>					
Experts		1 551 399	242 295	1 793 694	
Equipment		3 644 584	2 688 676	6 333 260	
Fellowships		663 098	179 156	842 254	
Group Training		506 341	-	506 341	
Sub-contracts		69 850	55 000	124 850	
Sub-total		6 435 272	3 165 127	9 600 399	16%
<b>MIDDLE EAST AND EUROPE</b>					
Experts		940 233	73 467	1 013 700	
Equipment		3 621 811	5 818 209	9 440 020	
Fellowships		646 225	320 997	967 222	
Group Training		182 632	-	182 632	
Sub-contracts		170 173	6 058	176 231	
Sub-total		5 561 074	6 218 731	11 779 805	19%
<b>INTERREGIONAL</b>					
Experts		620 091	220 586	840 677	
Equipment		50 988	80 057	131 045	
Fellowships		10 803	-	10 803	
Group Training		1 474 175	47 666	1 521 841	
Sub-contracts		29 628	-	29 628	
Sub-total		2 185 685	348 309	2 533 994	4%
<b>GLOBAL</b>					
Fellowships		1 201 950	164 775	1 366 725	
Group Training		844 815	7 116	851 931	
Miscellaneous		483 371	-	483 371	
Sub-total		2 530 136	171 891	2 702 027	4%
<b>RESERVE</b>					
Experts		258 170	-	258 170	
Equipment		120 891	35 230	156 121	
Fellowships		60 241	1 858	62 099	
Group Training		8 099	-	8 099	
Sub-total		447 401	37 088	484 489	1%
<b>GRAND TOTAL</b>	<b>62 520 723</b>	<b>29 264 383</b>	<b>19 231 231</b>	<b>48 495 614</b>	<b>78%</b>

56. Table 5 indicates regional expenditure by component. Within Latin America, the proportion of total expenditure on experts (18.7%) was higher than the average (13.8%) for the four geographical areas. In the Middle East and European region, the proportion of total expenditure on equipment was higher than the average for the four geographical areas whereas the African and Asian and Pacific regions had higher than average fellowship expenditures.

TACF Expenditure (CC, NCC) by Region and Component

57. Table 6 summarizes total TACF expenditure (disbursements and unliquidated obligations) by region and component. By geographical area, the proportion of total expenditure was lowest for Africa (18%) and highest for Asia and the Pacific (26%). The major component of TACF total expenditure was equipment (61%), where disbursements and unliquidated obligations were \$ 29 707 615. Table 6 also provides information on the expenditure of convertible and non-convertible currencies by region and component.

Table 6  
TACF Expenditure by Region and Component

	CC Expenditure 1989		NCC Expenditure 1989		Total Expenditure 1989	
I. TACF expenditure by region:						
Africa	7 475 658	22%	1 343 090	10%	8 818 748	18%
Asia and the Pacific	7 743 273	23%	4 832 879	34%	12 576 152	26%
Latin America	8 203 791	24%	1 396 608	10%	9 600 399	20%
Middle East and Europe	5 877 883	17%	5 901 922	41%	11 779 805	24%
Interregional	2 356 864	7%	177 130	1%	2 533 994	5%
Global	2 113 159	6%	588 868	4%	2 702 027	6%
Reserve	479 271	1%	5 218	0%	484 489	1%
<b>TOTAL</b>	<b>34 249 899</b>	<b>100%</b>	<b>14 245 715</b>	<b>100%</b>	<b>48 495 614</b>	<b>100%</b>
II. TACF expenditure by component:						
Experts	6 935 647	20%	83 785	1%	7 019 432	14%
Equipment	17 361 398	51%	12 346 217	87%	29 707 615	61%
Fellowships	5 650 536	17%	1 495 009	10%	7 145 545	15%
Group Training	3 466 218	10%	320 239	2%	3 786 457	8%
Sub-contracts	353 194	1%	-	0%	353 194	1%
Miscellaneous	482 906	1%	465	0%	483 371	1%
<b>TOTAL</b>	<b>34 249 899</b>	<b>100%</b>	<b>14 245 715</b>	<b>100%</b>	<b>48 495 614</b>	<b>100%</b>

### TACF Disbursements by Region and Component

58. Table 7 compares the level of TACF disbursements (actual cash outlays by the Agency for goods provided and services rendered) in 1988 and 1989. The table shows that disbursements were 9% higher in 1989.

Table 7  
TACF Disbursements by Region and Component

	Disbursements 1988	Disbursements 1989	Increase/ (decrease)
I. TACF disbursements by region:			
Africa	5 275 478	6 227 151	18%
Asia and the Pacific	5 005 672	5 877 664	17%
Latin America	5 241 776	6 435 272	23%
Middle East and Europe	3 974 595	5 561 074	40%
Interregional	3 087 112	2 185 685	(29%)
Global	3 891 834	2 530 136	(35%)
Reserve	333 865	447 401	34%
<b>TOTAL</b>	<b>26 810 332</b>	<b>29 264 383</b>	<b>9%</b>
II. TACF disbursements by component:			
Experts	6 077 262	5 994 724	(1%)
Equipment	11 948 843	14 064 058	18%
Fellowships	4 454 452	4 717 572	6%
Group Training	3 663 954	3 712 522	1%
Sub-contracts	262 602	292 136	11%
Miscellaneous	403 219	483 371	20%
<b>TOTAL</b>	<b>26 810 332</b>	<b>29 264 383</b>	<b>9%</b>

59. The substantial increase (40%) in disbursements in the Middle East and European region resulted in relatively even cash outlays for technical assistance to each of the four geographical areas in 1989.

60. The data in Table 7 highlight a real increase (18%) in TACF disbursements for equipment between 1988 and 1989. The data also indicate that the percentage of equipment disbursements was 48% of the total in 1989. The percentage of total disbursements (48%) for equipment is lower than the percentage of total expenditure (61%, see Table 6) for equipment because of the higher level of unliquidated obligations normally associated with the equipment component.

61. Miscellaneous disbursements included a charge of \$ 198 146 for radiation protection services provided in support of technical assistance projects by the Division of Nuclear Safety.

TACF Unit Costs

62. The figures below are for actual TACF disbursements and for person-months of expert services and fellowships provided in 1988 and 1989. The increase between 1988 and 1989 in the average cost per person-month was less than 2% for experts and nearly 26% for fellowships. The sharp increase in the cost of the TACF funded fellowships was partially the result of a significant decline in duration per fellowship, which increased the relative proportion of the high cost travel component, and partially of a larger number of scientific visitors, for which there are significantly higher person-month costs.

	Disbursements		Person-months		Cost per person-month	
	1988 \$	1989 \$	1988	1989	1988 \$	1989 \$
Experts	6 077 262	5 994 724	803	779	7 568	7 695
Fellowships	4 341 037 <u>a/</u>	4 593 563 <u>a/</u>	2 282	1 920	1 902	2 392

a/ In addition to the disbursements shown above, a small amount of financial support (\$ 113 415 in 1988 and \$ 124 009 in 1989) was provided from the TACF for fellowships contributed by Member States. Total TACF disbursements in respect of fellowships were therefore \$ 4 454 452 in 1988 and \$ 4 717 572 in 1989, as shown in Table 7.

Financial Status of Technical Co-operation Extrabudgetary Resources

63. In 1989, extrabudgetary resources of \$ 18 876 249, including funds in trust, accounted for 22% of the total resources available (\$ 85 482 972) for technical co-operation activities. The majority of technical co-operation extrabudgetary resources (95%) was provided by donor countries, the Commission of the European Communities, and the Asian Development Bank in order to finance footnote-a/ projects.

64. Resources for footnote-a/ projects increased by \$ 1 080 651 (6.4%) over 1988 levels; expenditure for footnote-a/ projects rose by \$ 749 374 (7.4%) between 1988 and 1989.

Table 8  
Financial Status of Technical Co-operation Extrabudgetary Resources

	Actuals January - December 1989				
	Total resources	Disbursements	Unliquidated obligations	Total expenditure (2)+(3)	Percentage (4)/(1)
	(1)				
I. Donors <u>a/</u>					
Asian Development Bank	90 000	92 443	-	92 443	103%
Australia	695 132	396 561	114 248	510 809	73%
Belgium	167 960	63 286	12 395	75 681	45%
Canada	1 510	-	-	-	0%
Chile	11 200	6 000	-	6 000	54%
Commission of the European Communities	236 308	220 647	10 614	231 261	98%
Finland	174 376	-	-	-	0%
France	395 203	94 243	83 192	177 435	45%
Germany, Federal Republic of	2 852 460	1 221 991	721 186	1 943 177	68%
Italy	1 507 633	712 632	170 839	883 471	59%
Japan	790 647	561 124	-	561 124	71%
Korea, Republic of	100 000	-	-	-	0%
Kuwait	96 507	84 930	7 340	92 270	96%
Norway	15 263	14 758	-	14 758	97%
Saudi Arabia	4 229	-	-	-	0%
Spain	92 005	-	-	-	0%
Sweden	607 419	353 627	44 413	398 040	66%
Union of Soviet Socialist Republics	3 112 260	203 930	2 150 556	2 354 486	76%
United Kingdom of Great Britain and Northern Ireland	2 094 440	832 595	184 087	1 016 682	49%
United States of America	4 899 651	1 718 595	840 549	2 559 144	52%
Sub-total	17 944 203	6 577 362	4 339 419	10 916 781	61%
II. Funds in trust	906 197	162 789	312 809	475 598	52%
III. Administrative support <u>b/</u>	25 849	3 173	-	3 173	12%
TOTAL	18 876 249	6 743 324	4 652 228	11 395 552	60%

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.

### III. EXTRABUDGETARY RESOURCES

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

65. Total extrabudgetary cash resources in 1989, excluding the supporting technical co-operation projects, amounted to \$ 38 189 497, of which 84.6% were spent or obligated.

#### Total Resources Available

66. The resources available for individual projects financed through contributions from single Member States are summarized under the sub-total by countries in Table 9; contributions for projects supported by several Member States and by other organizations are reflected under the sub-total by project.

67. Australian authorities made available in 1989 an amount of \$ 167 028 for a "Regional Training Course on State Systems of Accounting for and Control of Nuclear Material". It was decided to accept this contribution and to report it to the Board of Governors through the Agency's Accounts for 1989. Total expenditure for the Training Course amounted to \$ 146 911 or 88% of the contribution.

68. The total implementation rate for individual projects in 1989 was 68%. It should be borne in mind that these activities are initiated only after funds have been received by the Agency.

69. With regard to the International Centre for Theoretical Physics, which is financed jointly by the Italian Government, UNESCO and the Agency (see Exhibit 4), additional funds were also made available in 1989 by other contributors.

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

(signed) HANS BLIX  
Director General

**Table 9**  
**Extrabudgetary Resources by Fund**  
**(non-TC related)**  
**1989 Budgetary Performance Report**  
**as at 31 December 1989**

Fund/Division (Projects)	Total resources (1)	Actuals January - December 1989			Percentage (4) of (1) (5)
		Disbursements (2)	Unliquidated obligations (3)	Total (2) + (3) (4)	
<b>Countries (Projects supported by one country)</b>					
<b>Australia</b>					
Food and Agriculture	54 365	23 104	5 941	29 045	53.4%
Physical and Chemical Sciences	12 351	820	-	820	6.6%
Safeguards	167 028	146 911	-	146 911	88.0%
Sub-total	233 744	170 835	5 941	176 776	75.6%
<b>Canada</b>					
Physical and Chemical Sciences	51 346	56 941	-	56 941	110.9%
Safeguards	216 185	200 340	5 690	206 030	95.3%
Sub-total	267 531	257 281	5 690	262 971	98.3%
<b>France</b>					
Safeguards	234 320	120 686	-	120 686	51.5%
<b>Finland</b>					
Nuclear Safety	128 837	103 300	-	103 300	80.2%
Safeguards	122 683	96 880	-	96 880	79.0%
Sub-total	251 520	200 180	-	200 180	79.6%
<b>Germany, Fed Rep of</b>					
Food and Agriculture	86 840	34 053	8 151	42 204	48.6%
Nuclear Power	28 485	26 257	-	26 257	92.2%
Nuclear Fuel Cycle	98 033	60 149	-	60 149	61.4%
Nuclear Safety	114 493	58 365	-	58 365	51.0%
Physical and Chemical Sciences	20 866	4 828	6 278	11 106	53.2%
Safeguards	913 724	422 907	456 218	879 125	96.2%
Sub-total	1 262 441	606 559	470 647	1 077 206	85.3%
<b>Italy</b>					
Food and Agriculture	987 477	358 024	80 314	438 338	44.4%
Life Sciences	131 311	90 910	34 503	125 413	95.5%
Physical and Chemical Sciences	216 351	71 822	38 462	110 284	51.0%
Safeguards	243 776	66 902	8 994	75 896	31.1%
Administration	604 954	247 555	-	247 555	40.9%
Sub-total	2 183 869	835 213	162 273	997 486	45.7%
<b>Japan</b>					
Food and Agriculture	10 376	-	-	-	0.0%
Life Sciences	411 694	37 269	32 208	69 477	16.9%
Safeguards	330 427	218 265	-	218 265	66.1%
Nuclear Safety	100 000	2 500	47 500	50 000	50.0%
Sub-total	852 497	258 034	79 708	337 742	39.6%
<b>Netherlands</b>					
Food and Agriculture	503 474	289 031	96 187	385 218	76.5%
Nuclear Safety	150 169	67 452	-	67 452	44.9%
Sub-total	653 643	356 483	96 187	452 670	69.3%
<b>Sweden</b>					
Food and Agriculture	621 061	269 050	157 654	426 704	68.7%
Nuclear Safety	157 107	70 257	-	70 257	44.7%
Safeguards	19 666	10 756	-	10 756	54.7%
Sub-total	797 834	350 063	157 654	507 717	63.6%
<b>UK</b>					
Safeguards	174 180	111 714	-	111 714	64.1%
Technical Assistance and Co-operation	2 493	2 493	-	2 493	100.0%
Nuclear Safety	90 000	23 767	-	23 767	26.4%
Sub-total	266 673	137 974	-	137 974	51.7%

Table 9 (continued)

Fund/Division (Projects)	Total resources	Actuals January - December 1989			Percentage (4) of (1) (5)	
		(1)	Disbursements (2)	Unliquidated obligations (3)		Total
						(2) + (3) (4)
USA	Food and Agriculture	131 767	79 400	-	79 400	60.3%
	Life Sciences	36 706	-	-	-	0.0%
	Physical and Chemical Sciences	70 664	28 333	-	28 333	40.1%
	Nuclear Safety	133 562	73 427	-	73 427	55.0%
	Safeguards	2 802 213	2 390 617	139 233	2 529 850	90.3%
	Administration	96 478	72 744	-	72 744	75.4%
	Nuclear fuel cycle	70 792	47 834	-	47 834	67.6%
	Technical Assistance and Co-operation	23 356	680	-	680	2.9%
	Computer services	10 000	10 000	-	10 000	100.0%
	<b>Sub-total</b>	<b>3 375 538</b>	<b>2 703 035</b>	<b>139 233</b>	<b>2 842 268</b>	<b>84.2%</b>
USSR	Safeguards	544 687	325 179	-	325 179	59.7%
	<b>Sub-total by countries</b>	<b>10 924 297</b>	<b>6 321 522</b>	<b>1 117 333</b>	<b>7 438 855</b>	<b>68.1%</b>
<b>Projects (Projects supported by various donors)</b>						
STF	Selbersdorf Training Facilities	1 564 823	406 876	958 630	1 365 506	87.3%
ICGFI	International Consultative Group on Food Irradiation	233 968	183 736	-	183 736	78.5%
ICTP	Trieste Centre	20 329 779	19 951 493	145 204	20 096 697	98.9%
ILMR <sup>a/</sup>	Monaco Laboratory	387 365	190 546	30 163	220 709	57.0%
TWAS	Third World Academy of Sciences	4 262 990	2 513 751	-	2 513 751	59.0%
UNEP	United Nations Environment Programme	486 275	419 750	70 681	490 431	100.9%
	<b>Sub-total by projects</b>	<b>27 265 200</b>	<b>23 666 152</b>	<b>1 204 678</b>	<b>24 870 830</b>	<b>91.2%</b>
<b>TOTAL</b>		<b>38 189 497</b>	<b>29 987 674</b>	<b>2 322 011</b>	<b>32 309 685</b>	<b>84.6%</b>

<sup>a/</sup> Various projects.



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

28 March 1990

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 1989. The financial Statements, which I have examined and certified, are transmitted herewith.

(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 1989

Introduction

1. The Director General of the International Atomic Energy Agency has, in accordance with Financial Regulation 11.04, submitted to me for audit the financial Statements and associated Schedules forming the Agency's accounts for the year ended 31 December 1989.

Audit Opinion

2. I have examined the accounts of the Agency for the year ended 31 December 1989 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 1989;
- 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, there was close co-operation with the Office of Internal Audit and I have taken into account the coverage and findings of audits carried out by that Office.

#### Cash Balances

4. The Agency's cash holding as at 31 December 1989 include current account balances equivalent to \$ 686 100.30 held in various banks, the confirmation certificates of which have not been received. The Secretariat is in correspondence with the respective banks regarding the matter.

### WORKING CAPITAL FUND

5. In accordance with the Resolution of the 1988 General Conference, the level of the Working Capital Fund was raised from \$ 2 000 000 to \$ 4 000 000. Advances to the Fund by Member States were consequently reassessed using the base rate of assessment of Members' Contributions for 1989. Advances totalling \$ 3 977 800 or about 99% of the Fund's capital were received in 1989 leaving an outstanding balance of \$ 22 200 due from twenty Member States as at 31 December 1989.

### ADMINISTRATIVE FUND

#### Contributions to the Regular Budget

6. The assessed contributions receivable from Member States in respect of the 1989 Regular Budget amounted to \$ 145 159 709. Of this amount, a total of \$ 137 203 050, or 95%, was received by 31 December 1989 leaving an outstanding balance of \$ 7 956 659. The cumulative unpaid assessed contributions of \$ 13 626 865 as at 31 December 1989 included \$ 5 670 206 due in respect of 1988 and prior years from 33 Member States, some of whom have not paid their contributions for many years.

#### Budget Implementation

7. Out of the total appropriations of \$ 147 475 000 for Agency programmes for 1989, a sum of \$ 142 992 206 was expended leaving an unused balance of \$ 4 482 794. The rate of budget implementation during the year was therefore about 97% of the appropriations and represents continued improvement over the previous three years. As indicated in the Director General's budgetary

performance report, out of the total underrun of \$ 4 482 794 an amount of \$ 1 076 000 represents unused earmarkings for additional post adjustment. The other reason given for the underrun is that posts remained vacant for longer period than foreseen in the budget statements. Underruns of \$ 3 565 982 or about 80% were experienced in two Appropriation Sections as follows:

Appropriation Section	Underrun \$	Percent of Total Underrun
Nuclear Energy and Safety	1 135 690	25.3
Safeguards	<u>2 430 292</u>	<u>54.2</u>
Total	<u>3 565 982</u>	<u>79.5</u>

#### Unliquidated Obligations

8. The unliquidated obligations carried forward to fiscal year 1990 relating to the Agency's Programmes totalled \$ 10 488 371, compared to \$ 9 721 986 carried forward into fiscal year 1989. Out of this figure, an amount of \$ 9 406 475 or approximately 89%, relates to the following four Appropriations Sections:

Section	Amount \$	Percentage of Total	Comparative Percentage for 1988
Nuclear Energy & Safety	1 084 830	10	7
Research & Isotopes	1 532 474	15	20
Safeguards	3 198 899	30	25
General Services	<u>3 590 272</u>	<u>34</u>	<u>41</u>
	<u>9 406 475</u>	<u>89</u>	<u>93</u>

9. The main reasons given for the high level of unliquidated obligations in 1989 were delays in delivery of equipment for the Safeguards programme and delays in the execution of scientific and technical contracts. The high level of unliquidated obligations under General Services is attributed to delays in receipt of bills for VIC maintenance work and other services which are outside the Agency's control.

10. In accordance with the authority granted by the Board of Governors, the Director General has approved the carry-over into 1990 of unliquidated obligations of \$ 2 039 547 in respect of goods not delivered or services not rendered as at 31 December 1989, as follows:

Category	Amount \$
1988 Research Contracts	359 096
1989 Research Contracts	913 466
1989 Technical Contracts	188 420
1989 Other Obligations	<u>578 565</u>
Total	<u>2 039 547</u>

Reserves for Safeguards Programme and Computer System

11. Out of the 1988 surplus of \$ 12 557 737 as reflected in Statement I.C, a sum of \$ 6 700 000 has been set aside to provide for an amount of \$ 1 200 000 earmarked for the Safeguards Programme and \$ 5 500 000 for replacement of the Agency's Computer System. Accordingly, the Board's approval has been requested for the establishment of these reserves.

TECHNICAL ASSISTANCE AND CO-OPERATION FUND

Contributions to the Technical Assistance and Co-operation Fund

12. The pledged contributions to the Technical Assistance and Co-operation Fund for 1989 amounted to \$ 35 680 915 out of which an amount of \$ 33 810 873 or about 95% was received during the year compared to 1988 receipts of \$ 31 833 899 or about 97% of the total pledges of \$ 32 710 534 for that year. Pledges, when made, are treated as income in the Technical Assistance and Co-operation Fund Budget for the year, and accordingly, a significant delay in the receipt of such amounts could affect the implementation of the Technical Assistance and Co-operation Programmes. The total amount outstanding in respect of such pledges stood at \$ 3 039 347 as at 31 December 1989.

Assessed Programme Costs

13. Out of the Assessed Programme Costs of \$ 1 685 261 invoiced in 1989 in respect of Technical Assistance delivered in 1988, only \$ 428 016 or 25% of the amount invoiced was received during the year leaving an outstanding balance of \$ 1 257 245 or 75% of the assessments. The cumulative arrears of Assessed Programme Costs increased from \$ 3 878 662 as at 31 December 1988 to \$ 4 359 373 as at 31 December 1989. The build up of arrears over the last four years was as follows:

Years	Arrears of Assessed programme costs as at 31 December \$	Increase \$	Increase %
1985	2 092 566	-	-
1986	2 851 538	758 972	37
1987	3 365 847	514 309	19
1988	3 878 662	512 815	16
1989	4 359 373	480 711	13

#### Rate of Programme Implementation

14. Statement II.C, shows that the total amount available during 1989 for the Technical Assistance and Co-operation Fund was \$ 62 520 723 out of which \$ 48 495 614 or 77.6% was spent leaving an unutilized balance of \$ 14 025 109. The comparative position for the last four years was as follows:

Year	Available Funds \$	Actual Expenditure \$	Unused Balance \$	% of Funds available not used
1986	52 498 384	52 181 606	316 778	0.6
1987	52 968 833	48 666 745	4 302 088	8.1
1988	52 019 061	44 060 978	7 958 083	15.3
1989	62 520 723	48 495 614	14 025 109	22.4

#### Unliquidated Obligations

15. Out of the total expenditure of \$ 48 495 614 shown under Statement II.C during the year \$ 19 231 231 represents unliquidated obligations. The high level of unliquidated obligations in the total expenditure is indication of low rate of actual project delivery during the year.

#### EXTRABUDGETARY FUNDS

##### Resources Utilization

16. During 1989 the total amount of funds available for various projects funded by Member States, the United Nations and other International Organizations was \$ 41 394 553. Out of this a sum of \$ 28 626 620 was utilized leaving an unused balance of \$ 12 467 933 or 30% of the total funds available as at 31 December 1989. As previously stated the speed with which extrabudgetary funds activities are implemented depends on the donors' own timetables and the activities only commence after the funds have been received by the Agency.

### Contributions in Kind

17. The value of contributions in kind received from Member States during 1989 is shown in Schedule E as totalling \$ 9 749 632. This figure was compiled on the basis of returns received from Divisional officers and is mostly based on estimates. As previously stated it is not possible to ascertain the true value owing to the fact that very often no market value exists for such contributions.

### OTHER MATTERS

#### Losses and Write-off of Assets

18. One loss of an asset valued at \$ 3 435, at cost, was reported to me in accordance with Financial Regulation 10.05 and Financial Rules 4.12 and 5.03. I have been informed that a claim for reimbursement of this loss to the Agency will be submitted to the relevant insurance company. The Director General has approved the write-off of assets valued at \$ 6 730 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 1989.

#### 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  
Health Insurance Premium Reserve Fund Accounts.

I have submitted to the Director General certified statements in respect of these accounts for the year ended 31 December 1989.



Acknowledgement

22. As my term of Appointment as the External Auditor of the International Atomic Energy Agency comes to an end, I wish to take the opportunity to record my special thanks and 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 whole period I have had the privilege to serve as the External Auditor of the Agency. The readiness of the Agency staff to provide information and to give explanations when requested to do so, coupled with the openness with which such information and explanations have been willingly given have made it a lot easier for me to carry out the audit of the Agency's Accounts.

(signed) D. G. NJORGE  
External Auditor

Vienna, 28 March 1990



P A R T I I I

STATEMENTS

TEXT OF A LETTER DATED 28 MARCH 1990 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 1989, 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 1989

The financial statements of the International Atomic Energy Agency for the financial year ended 31 December 1989, 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, 28 March 1990

## ADMINISTRATIVE FUND

BUDGET APPROPRIATIONS, EXPENDITURES AND UNENCUMBERED BALANCES, BY SECTIONS OF THE BUDGET  
FOR THE YEAR ENDED 31 DECEMBER 1989

Appropriation section	Appropriations <sup>a/</sup>	Expenditures			Unencumbered balances of appropriations
		Disbursements	Unliquidated obligations	Total	
1. Technical assistance and co-operation	8 187 000	7 884 648	163 068	8 047 716	139 284
2. Nuclear energy and safety	26 841 000	24 620 480	1 084 830	25 705 310	1 135 690
3. Research and isotopes	20 299 000	18 292 757	1 532 474	19 825 231	473 769
4. Operational facilities	2 983 000	2 863 270	24 076	2 887 346	95 654
5. Safeguards	51 260 000	45 630 809	3 198 899	48 829 708	2 430 292
6. Policy-making organs	5 799 000	5 343 840	134 097	5 477 937	321 063
7. Executive management and administration	15 899 000	15 011 179	760 655	15 771 834	127 166
8. General services	16 207 000	12 856 852	3 590 272	16 447 124	(240 124)
<b>Total Agency programmes</b>	<b>147 475 000</b>	<b>132 503 835</b>	<b>10 488 371</b>	<b>142 992 206</b>	<b>4 482 794</b>
9. Shared support services (Cost of work for others)	5 045 000	3 833 445	1 006 113	4 839 558	205 442
<b>CONSOLIDATED TOTAL</b>	<b>152 520 000</b>	<b>136 337 280</b>	<b>11 494 484</b>	<b>147 831 764</b>	<b>4 688 236</b>

a/ GC(XXXII)/RES/495, para. 1

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

ADMINISTRATIVE FUND  
ESTIMATED AND ACTUAL RESOURCES FOR THE YEAR ENDED 31 DECEMBER 1989

	Budget estimates <sup>a/</sup>	Actual resources			Difference
		Receipts	Outstanding	Total	
Assessed contributions from Member States	143 749 000 <sup>b/</sup>	137 203 050	7 956 659	145 159 709	1 410 709
Miscellaneous income					
(a) Income from work for others					
Data processing services	1 512 000	1 525 665	115 422	1 641 087	129 087
Printing services	1 744 000	1 233 027	370 939	1 603 966	(140 034)
Medical services	631 000	516 262	52 010	568 272	(62 728)
Library services	952 000	664 090	90 341	754 431	(197 569)
Radiation protection services	206 000	198 487	-	198 487	(7 513)
Translation services	-	55 666	-	55 666	55 666
Sub-total	5 045 000	4 193 197	628 712	4 821 909	(223 091)
(b) Attributable to specific programmes					
Publications of the Agency - INIS	481 000	618 225	-	618 225	137 225
Publications of the Agency - Other	1 110 000	902 746	-	902 746	(207 254)
Laboratory income	175 000	198 724	-	198 724	23 724
INIS/AGRIS Direct Access income	232 000	186 402	-	186 402	(45 598)
Amounts recoverable under safeguards agreements	249 000	272 081	-	272 081	23 081
Programme support income	650 000	678 468	-	678 468	28 468
Other income	2 000	5 000	-	5 000	3 000
Sub-total	2 899 000	2 861 646	-	2 861 646	(37 354)
(c) Not attributable to specific programmes					
Investment and interest income	650 000	4 176 283	-	4 176 283	3 526 283
Gain on exchange of currencies	-	113 851	-	113 851	113 851
Other	177 000	731 708	-	731 708	554 708
Sub-total	827 000	5 021 842	-	5 021 842	4 194 842
Sub-total (b) and (c)	3 726 000	7 883 488	-	7 883 488	4 157 488
TOTAL MISCELLANEOUS INCOME	8 771 000	12 076 685	628 712	12 705 397	3 934 397
TOTAL CONTRIBUTIONS AND MISCELLANEOUS INCOME	152 520 000	149 279 735	8 585 371	157 865 106	5 345 106

<sup>a/</sup> GC(XXXII)/RES/495

<sup>b/</sup> The assessment has been converted using the average 1989 rate of exchange for the purpose of this presentation only. However, in compliance with para.2 of GC(XXXII)/RES/495, 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. GUR  
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 1989

	1989	1988
<b>1. CURRENT YEAR</b>		
Receipts (Statement I.B)	149 279 735	149 097 710
Disbursements (Statement I.A)	(136 337 280)	(136 456 999)
Excess of receipts over disbursements	12 942 455	12 640 711
Unliquidated obligations (Statement I.A)	(11 494 484)	(10 621 170)
Provisional surplus	1 447 971	2 019 541
Contributions receivable (Schedule B.1)	7 956 659	7 981 491
Miscellaneous receivable (Statement I.B)	628 712	771 589
Provisional budgetary surplus	10 033 342	10 772 621
Provisional budgetary surplus due to: Unencumbered balance as at 31 December 1989 (Statement I.A)	4 688 236	9 103 831
Surplus of resources over budget estimates (Statement I.B)	5 345 106	1 668 790
	<u>10 033 342</u>	<u>10 772 621</u>
<b>2. PRIOR YEARS</b>		
1988 provisional surplus carried forward	2 019 541	
Receipt of contributions	7 659 416	
Receipt of miscellaneous income	771 589	
	<u>10 450 546</u>	
Savings on liquidation of obligations	2 107 191	
	<u>12 557 737</u>	
Less: Allocation of surplus to: <u>1/</u> Safeguards	(1 200 000)	
Computer Services	(5 500 000)	
	<u>5 857 737</u>	
Final surplus (Schedule C)		
Other surpluses held		
Available for surrender but withheld pending receipt of contributions, 1959 - 1968, 1979 - 1986	254 593	
surrendered in 1989	(92 613)	
	<u>161 980</u>	254 593
1987 final surplus available surrendered in 1989	10 711 285 (10 547 187)	
	<u>164 098</u>	<u>10 711 285</u>
	<u>6 183 815</u>	<u>10 965 878</u>

1/ See para. 4 of the "Introduction to the Report on the Agency's Accounts for 1989".

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

I. ADMINISTRATIVE FUND

ASSETS, LIABILITIES, RESERVES AND SURPLUSES AS AT 31 DECEMBER 1989

ASSETS		LIABILITIES, RESERVES AND SURPLUSES			
	1989	1988		1989	1988
CASH IN HAND AND AT BANKS			UNLIQUIDATED OBLIGATIONS		
Cash in hand and travellers' cheques	162 312	159 928	Current year (Statement I.A)	11 494 484	10 621 170
Current accounts and deposit accounts at banks (Schedule A)	<u>42 612 621</u>	<u>34 128 076</u>	Prior years	<u>359 096</u>	<u>257 928</u>
	<u>42 774 933</u>	<u>34 288 004</u>		<u>11 853 580</u>	<u>10 879 098</u>
CONTRIBUTIONS RECEIVABLE FROM MEMBER STATES (Schedule B.1)			CONTRIBUTIONS RECEIVED IN ADVANCE FROM MEMBER STATES	<u>13 020 474</u>	<u>8 018 698</u>
1959-1982 Budgets	557 635	557 635	ACCOUNTS PAYABLE AND OTHER CREDIT BALANCES		
1983 Budget	171 025	171 025	Staff accounts	2 384 130	2 903 504
1984 Budget	177 671	177 671	United Nations, specialized agencies and other international organizations	2 805 626	673 277
1985 Budget	209 960	209 960	Member States	12 403	279 401
1986 Budget	369 060	831 726	Suppliers and contractors	82 182	147 620
1987 Budget	1 173 997	3 989 920	Uncollected publications invoices	536 356	616 078
1988 Budget	<u>3 010 858</u>	<u>7 981 491</u>	Other accounts	<u>282 999</u>	<u>306 469</u>
	<u>5 670 206</u>	<u>13 919 428</u>		<u>6 103 696</u>	<u>4 926 349</u>
1989 Budget	<u>7 956 659</u>	-	PROVISION FOR REVALUATION OF CASH	<u>698 116</u>	<u>2 109 713</u>
	<u>13 626 865</u>	<u>13 919 428</u>	RESERVES		
ACCOUNTS RECEIVABLE AND OTHER DEBIT BALANCES			Future programmes	2 291 838	2 284 661
Staff accounts	832 337	834 052	Safeguards <sup>1/</sup>	1 200 000	-
United Nations, specialized agencies and other international organizations	881 070	1 130 440	Computer Services <sup>1/</sup>	<u>5 500 000</u>	-
Member States	2 860 912	4 204 530		<u>8 991 838</u>	<u>2 284 661</u>
Suppliers and contractors	906 698	712 220	SURPLUSES FOR SURRENDER (Statement I.C)		
Publications invoices	536 356	616 078	1959-1968, 1979-1987 withheld pending receipt of contributions	326 078	254 593
Other accounts	<u>135 896</u>	<u>190 203</u>	1988 for surrender (Schedule C)	<u>5 857 737</u>	<u>10 711 285</u>
	<u>6 153 269</u>	<u>7 687 523</u>		<u>6 183 815</u>	<u>10 965 878</u>
TOTAL ASSETS	<u>62 555 067</u>	<u>55 894 955</u>	UNDISTRIBUTED BUDGETARY SURPLUSES		
			Arrears of contributions receivable from Member States, 1959-1988 Budgets (Schedule B.1)	5 670 206	5 937 937
			Provisional budgetary surplus, current year (Statement I.C)	<u>10 033 342</u>	<u>10 772 621</u>
				<u>15 703 548</u>	<u>16 710 558</u>
			TOTAL LIABILITIES, RESERVES AND SURPLUSES	<u>62 555 067</u>	<u>55 894 955</u>

2. WORKING CAPITAL FUND

ASSETS AND LIABILITIES AS AT 31 DECEMBER 1989

ASSETS		LIABILITIES	
	1989	1988	
Cash in Banks (Schedule A)	3 977 800	1 999 800	Principal of the Fund as fixed by the General Conference at its thirty-second regular session
Advances receivable	<u>22 200</u>	<u>200</u>	
TOTAL ASSETS	<u>4 000 000</u>	<u>2 000 000</u>	TOTAL LIABILITIES
			<u>4 000 000</u>

<sup>1/</sup> See para. 4 of the "Introduction to the Report on the Agency's Accounts for 1989".

(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 1989

Region	Resources <sup>a/</sup>	Expenditures			Unused resources
		Disbursements	Unliquidated obligations	Total	
Africa	11 960 597	6 227 151	2 591 597	8 818 748	3 141 849
Asia and the Pacific	16 467 970	5 877 664	6 698 488	12 576 152	3 891 818
Latin America	11 348 589	6 435 272	3 165 127	9 600 399	1 748 190
Middle East and Europe	15 264 854	5 561 074	6 218 731	11 779 805	3 485 049
Interregional	3 654 897	2 185 685	348 309	2 533 994	1 120 903
Global	3 034 428	2 530 136	171 891	2 702 027	332 401
Reserve	789 388	447 401	37 088	484 489	304 899
<b>TOTAL</b>	<b>62 520 723</b>	<b>29 264 383</b>	<b>19 231 231</b>	<b>48 495 614</b>	<b>14 025 109</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 1989**

	Current year	1988	1987	1986	1985	Total	
<b>I. Estimates</b>							
Targets	42 000 000	38 000 000	34 000 000	30 000 000	26 000 000	170 000 000	
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>43 000 000<sup>a/</sup></b>	<b>39 000 000</b>	<b>35 000 000</b>	<b>31 000 000</b>	<b>27 000 000</b>	<b>175 000 000</b>	
<b>II. Actuals</b>							
<b>1. Voluntary contributions</b>							
received for 1989	33 810 873	-	-	-	-	33 810 873	
1988	374 130	31 833 899	-	-	-	32 208 029	
1987	13 524	448 332	29 137 993	-	-	29 599 849	
1986	5 200	36 402	7 821 800	18 769 181	-	26 632 583	
1985	-	13 000	52 000	7 430 373	15 696 128	23 191 501	
for prior years	-	2 625	89 343	60 848	341 025	493 841	
<b>Total</b>	<b>34 203 727</b>	<b>32 334 258</b>	<b>37 101 136</b>	<b>26 260 402</b>	<b>16 037 153</b>	<b>145 936 676</b>	
<b>2. Assessed programme costs received</b>							
	1 204 548	1 695 872	1 296 710	609 592	1 007 473	5 814 195	
<b>3. Other income and exchange adjustments</b>							
	429 620	71 710	(893 041)	471 358	931 408	1 011 055	
<b>Total received</b>	<b>35 837 895</b>	<b>34 101 840</b>	<b>37 504 805</b>	<b>27 341 352</b>	<b>17 976 034</b>	<b>152 761 926</b>	
<b>4. Resources outstanding</b>							
<b>Voluntary contributions pledged and unpaid</b>							
Prior to 1985	1 870 042	499 416	153 914	115 202	120 000	-	2 758 574
	-	-	-	-	-	280 773	280 773
<b>Sub-total</b>	<b>1 870 042</b>	<b>499 416</b>	<b>153 914</b>	<b>115 202</b>	<b>120 000</b>	<b>280 773</b>	<b>3 039 347<sup>b/</sup></b>
<b>Assessed programme costs</b>							
Prior to 1985	1 257 245	864 632	623 290	463 577	408 809	-	3 617 553
	-	-	-	-	-	741 820	741 820
<b>Sub-total</b>	<b>1 257 245</b>	<b>864 632</b>	<b>623 290</b>	<b>463 577</b>	<b>408 809</b>	<b>741 820</b>	<b>4 359 373<sup>c/</sup></b>
<b>Total outstanding</b>	<b>3 127 287</b>	<b>1 364 048</b>	<b>777 204</b>	<b>578 779</b>	<b>528 809</b>	<b>1 022 593</b>	<b>7 398 720</b>
<b>Total actual resources</b>	<b>38 965 182</b>	<b>35 465 888</b>	<b>38 282 009</b>	<b>27 920 131</b>	<b>18 504 843</b>	<b>1 022 593</b>	<b>160 160 646</b>
<b>Difference between actuals and estimates</b>	<b>(4 034 818)</b>	<b>(3 534 112)</b>	<b>3 282 009</b>	<b>(3 079 869)</b>	<b>(8 495 157)</b>	<b>1 022 593</b>	<b>(14 839 354)</b>

<sup>a/</sup> GC(XXXII)/RES/496

<sup>b/</sup> Schedule B.2.

<sup>c/</sup> Schedule D.1

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

## STATEMENT II.C

TECHNICAL ASSISTANCE AND CO-OPERATION FUND  
INCOME AND EXPENDITURE IN THE YEAR ENDED 31 DECEMBER 1989

	<u>1989</u>	<u>1988</u>
Balance as at 1 January 1989		
Unused balance	7 958 083	4 302 088
Unliquidated obligations	17 250 646	13 206 564
Total	<u>25 208 729</u>	<u>17 508 652</u>
Income		
Voluntary contributions:		
Pledged for the current year (Schedule B.2)	35 680 915	32 710 534
Pledged and adjusted in current year relating to prior years' programme	(3 089)	32 293
Assessed programme costs	1 204 548	1 695 872
Miscellaneous income:		
Interest	1 476 514	750 885
Other	21 591	-
Adjustments to prior years' programmes	8 637	(907)
Exchange adjustments - gains (realized) 89 107		
- losses (unrealized) <u>(1 166 229)</u>	<u>(1 077 122)</u>	<u>(678 268)</u>
Total income	<u>37 311 994</u>	<u>34 510 409</u>
Total funds available	<u>62 520 723</u>	<u>52 019 061</u>
Expenditure (Statement II.A)		
Disbursements	29 264 383	26 810 332
Unliquidated obligations	19 231 231	17 250 646
Total expenditure	<u>48 495 614</u>	<u>44 060 978</u>
Unused balance at year end	<u>14 025 109</u>	<u>7 958 083</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 9

	A S S E T S		L I A B I L I T I E S		
	1989	1988		1989	1988
Cash in hand	159	300	Reserve for unliquidated obligations	19 231 231	17 250 646
Cash at banks (Schedule A)	20 218 663	17 003 819	Contributions received in advance	173 153	320 695
Government letters of credit	7 500 000	5 122 484	Reserve for uncollected assessed programme costs	4 359 373	3 878 662
Voluntary contributions receivable (Schedule B.2)	3 039 347	1 565 247	Accounts payable and other credit balances		
Assessed programme costs receivable (Schedule D.1)	4 359 373	3 878 662	- Staff accounts	239 143	121 476
51 Accounts receivable and other debit balances			- United Nations, specialized agencies and other international organizations	78 860	65 622
- Staff accounts	605 445	406 002	- Member States	172 564	3 250
- United Nations, specialized agencies and other international organizations	401 338	30 162	- Suppliers and contractors	-	1 071
- Member States	99 131	151 492	- Other accounts	-	4 501
- Suppliers and contractors	272 994	95 794	Fund balance	14 025 109	7 958 083
- Funds with agents	1 725 615	1 350 044			
- Others	57 368	-			
	38 279 433	29 604 006	TOTAL LIABILITIES	38 279 433	29 604 006
TOTAL ASSETS	38 279 433	29 604 006		38 279 433	29 604 006

(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 1989

	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	699 196	20 891 526	21 590 722	21 212 437	145 204	21 357 641	233 081
International Laboratory of Marine Radioactivity, Monaco (including projects financed from the United Nations Environment Programme)	336 287	2 163 756	2 500 043	2 236 699	100 844	2 337 543	162 500
	1 035 483	23 055 282	24 090 765	23 449 136	246 048	23 695 184	395 581

<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 1989

	Original estimates <sup>a/</sup>	Actual resources			Difference
		Receipts	Outstanding	Total	
<b>A. International Centre for Theoretical Physics</b>					
Brazil	10 000	16 000	-	16 000	6 000
Iran, Islamic Republic of	20 000	6 709	-	6 709	(13 291)
Italy	9 470 000	13 484 849	-	13 484 849	4 014 849
Japan	30 000	39 120	-	39 120	9 120
Kuwait	75 000	63 255	-	63 255	(11 745)
Qatar	10 000	2 927	-	2 927	(7 073)
Spain	-	9 948	-	9 948	9 948
Sweden	208 000	203 125	-	203 125	(4 875)
United Kingdom of Great Britain and Northern Ireland	-	30 263	9 368	39 631	39 631
United States of America	-	10 000	-	10 000	10 000
United Nations Educational, Scientific and Cultural Organization (UNESCO)	400 000	329 600	-	329 600	(70 400)
United Nations University (UNU)	-	10 000	-	10 000	10 000
Arab Fund for Economic and Social Development	-	150 000	-	150 000	150 000
Other contributions	-	21 831	69 511	91 342	91 342
Administrative Fund (IAEA)	1 259 800	1 260 943	-	1 260 943	1 143
<b>Sub-total</b>	<b>11 482 800</b>	<b>15 638 570</b>	<b>78 879</b>	<b>15 717 449</b>	<b>4 234 649</b>
<b>B. International Laboratory of Marine Radioactivity</b>					
Germany, Federal Republic of	60 000	16 391	-	16 391	(43 609)
Principality of Monaco	100 000	97 162	-	97 162	(2 838)
Regional Organization for the Protection of the Marine Environment (ROPME)	-	17 552	-	17 552	17 552
United States of America	20 000	(10 108)	-	(10 108)	(30 108)
United Nations Environment Programme (UNEP)	300 000	345 000	-	345 000	45 000
Commission of the European Communities (CEC)	-	71 356	-	71 356	71 356
Administrative Fund (IAEA)	1 723 200	1 626 403	-	1 626 403	(96 797)
<b>Sub-total</b>	<b>2 203 200</b>	<b>2 163 756</b>	<b>-</b>	<b>2 163 756</b>	<b>(39 444)</b>
<b>TOTAL</b>	<b>13 686 000</b>	<b>17 802 326</b>	<b>78 879</b>	<b>17 881 205</b>	<b>4 195 205</b>

a/ GC(XXXII)/837, Tables 1 and 4 and GC(XXXII)/RES/495, para 1.

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

## STATEMENT III.C

ACTIVITIES PARTIALLY FINANCED FROM THE  
ADMINISTRATIVE FUND

## INCOME AND EXPENDITURE IN THE YEAR ENDED 31 DECEMBER 1989

	<u>1989</u>	<u>1988</u>
<b>1. <u>International Centre for Theoretical Physics</u></b>		
Unused balance as at 1 January	397 205	(197 296)
Unliquidated obligations brought forward	301 991	99 005
Income from contributions	17 586 544	17 458 510
Income from housing facilities	2 274 439	1 970 464
Other income	1 030 543	956 649
	<hr/>	<hr/>
Total funds available	21 590 722	20 287 332
	<hr/>	<hr/>
Disbursements during the year	21 212 437	19 588 136
Unliquidated obligations at year end	145 204	301 991
	<hr/>	<hr/>
	21 357 641	19 890 127
	<hr/>	<hr/>
Unused balance at year end	<u>233 081</u>	<u>397 205</u>
	<hr/> <hr/>	<hr/> <hr/>
<b>2. <u>International Laboratory of Marine Radioactivity</u></b>		
Unused balance as at 1 January	154 390	83 039
Unliquidated obligations brought forward	181 897	59 306
Income from contributions	2 163 756	2 463 181
	<hr/>	<hr/>
Total funds available	2 500 043	2 605 526
	<hr/>	<hr/>
Disbursements during the year	2 236 699	2 269 239
Unliquidated obligations at year end	100 844	181 897
	<hr/>	<hr/>
	2 337 543	2 451 136
	<hr/>	<hr/>
Unused balance at year end	<u>162 500</u>	<u>154 390</u>
	<hr/> <hr/>	<hr/> <hr/>

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

A C T I V I T I E S   P A R T I A L L Y   F I N A N C E D   F R O M   T H E  
A D M I N I S T R A T I V E   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 9

1. International Centre for Theoretical Physics

A S S E T S		L I A B I L I T I E S		
	1989	1988	1989	1988
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Cash in hand	117 193	19 252	Reserve for unliquidated obligations	145 204      301 991
Cash at banks (Schedule A)	3 311 332	676 747	Contributions received in advance	16 000            -
Contributions receivable	78 879	1 959 615	Reserve for uncollected income	78 879      1 959 615
Accounts receivable and sundry debit balances	197 485	202 347	Accounts payable - UNIDO	3 000 000            -
			Other accounts payable, sundry credit balances and other reserves	231 725      199 150
			Fund balance	233 081      397 205
	<u>          </u>	<u>          </u>		
<b>TOTAL ASSETS</b>	<u><u>3 704 889</u></u>	<u><u>2 857 961</u></u>	<b>TOTAL LIABILITIES</b>	<u><u>3 704 889</u></u> <u><u>2 857 961</u></u>

2. International Laboratory of Marine Radioactivity

A S S E T S		L I A B I L I T I E S		
	1989	1988	1989	1988
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Cash in hand	94 926	26 672	Reserve for unliquidated obligations	100 844      181 897
Cash at banks (Schedule A)	224 924	310 074	Contributions received in advance	63 000            -
Accounts receivable and sundry debit balances	6 494	3 667	Accounts payable and sundry credit balances	-                    4 126
			Fund balance	162 500      154 390
	<u>          </u>	<u>          </u>		
<b>TOTAL ASSETS</b>	<u><u>326 344</u></u>	<u><u>340 413</u></u>	<b>TOTAL LIABILITIES</b>	<u><u>326 344</u></u> <u><u>340 413</u></u>

(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 1989

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	3 885 825	4 813 185	9 243 000	17 942 010	7 092 348	5 624 049	12 716 397	5 225 613
Nuclear fuel cycle	28 033	-	140 792	168 825	107 982	-	107 982	60 843
Nuclear power	(29 542)	27 326	30 701	28 485	26 257	-	26 257	2 228
Nuclear safety	363 060	-	411 106	774 166	396 568	-	396 568	377 598
Scientific and technical information	-	-	540 809	540 809	732 209	14 794	747 003	(206 194)
Food and agriculture	377 856	327 122	2 079 849	2 784 827	1 964 314	351 678	2 315 992	468 835
Life sciences	41 806	107 000	19 211	168 017	90 909	34 503	125 412	42 605
Physical and chemical sciences	64 081	64 552	221 181	349 814	161 924	44 740	206 664	143 150
Safeguards	1 555 744	442 501	3 770 644	5 768 889	4 111 157	610 135	4 721 292	1 047 597
Administration	182 446	-	518 987	701 433	320 299	-	320 299	381 134
Regional Co-operative Agreements (RCA)	802 834	115 311	1 246 420	2 164 565	1 113 822	199 897	1 313 719	850 846
International Consultative Group on Food Irradiation (ICGFI)	78 623	7 519	147 826	233 968	183 736	-	183 736	50 232
Funds in Trust (FIT)	1 803 852	368 687	1 779 457	3 951 996	1 288 841	577 200	1 866 041	2 085 955
Seibersdorf Training Facilities (STF)	687 732	25 486	840 541	1 553 759	406 876	958 630	1 365 506	188 253
Third World Academy of Sciences (TWAS)	(60 586)	-	4 323 576	4 262 990	2 513 752	-	2 513 752	1 749 238
<b>TOTAL</b>	<b>9 781 764</b>	<b>6 298 689</b>	<b>25 314 100</b>	<b>41 394 553</b>	<b>20 510 994</b>	<b>8 415 626</b>	<b>28 926 620</b>	<b>12 467 933</b>

(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 1989

Division/Activity	Original estimates <sup>a/</sup>	Actual resources				Difference
		Receipts	Outstanding	Other	Total	
Technical assistance and co-operation	6 778 000	7 685 794	609 615	(26 449)	8 268 960	1 490 960
Nuclear fuel cycle	101 000	140 792	-	-	140 792	39 792
Nuclear safety	276 000	411 106	-	-	411 106	135 106
Scientific and technical information	-	540 809	185 087	-	725 896	725 896
Food and agriculture	4 695 000	1 800 597	420 086	-	2 220 683	(2 474 317)
Life sciences	246 000	19 211	-	-	19 211	(226 789)
Physical and chemical sciences	150 000	221 181	-	-	221 181	71 181
Safeguards	107 000	3 722 972	42 942	173	3 766 087	3 659 087
Regional Cooperative Agreements (RCA)	1 003 000	1 246 420	3 343	-	1 249 763	246 763
Administration	200 000	487 987	130 000	-	617 987	417 987
International Consultative Group on Food Irradiation (ICGFI)	124 000	125 725	20 000	-	145 725	21 725
Funds in Trust (FIT)	-	1 779 457	-	-	1 779 457	1 779 457
Seibersdorf Training Facilities (STF)	900 000	840 541	-	-	840 541	(59 459)
Third World Academy of Sciences (TWAS)	3 850 000	217 333	193 966	150 605	561 904	(3 288 096)
<b>Total</b>	<b>18 430 000</b>	<b>19 239 925</b>	<b>1 605 039</b>	<b>124 329</b>	<b>20 969 293</b>	<b>2 539 293</b>

a/ GC(XXXII)/837, Tables 1 and 4

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

INCOME AND EXPENDITURE IN THE YEAR ENDED 31 DECEMBER 1989

	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	58 333	25 995	844 548	-	928 876	567 396	120 189	687 585	241 291
Belgium	116 012	-	51 948	-	167 960	63 286	12 395	75 681	92 279
Canada	(29 250)	-	298 290	-	269 040	257 281	5 690	262 971	6 069
Chile	-	-	11 200	-	11 200	6 000	-	6 000	5 200
Finland	22 378	-	403 518	-	425 896	200 180	-	200 180	225 716
France	234 320	-	395 203	-	629 523	214 928	83 192	298 120	331 403
Germany, Federal Republic of	1 616 685	845 605	1 643 196	-	4 105 486	1 828 549	1 191 833	3 020 382	1 085 104
Italy	1 070 077	526 425	2 095 000	-	3 691 502	1 547 843	333 112	1 880 955	1 810 547
Japan	823 423	89 316	730 404	-	1 643 143	819 158	79 708	898 866	744 277
Korea, Republic of	70 000	-	30 000	-	100 000	-	-	-	100 000
Kuwait	63 278	33 229	-	-	96 507	84 930	7 340	92 270	4 237
Netherlands	52 495	14 417	412 402	-	479 314	356 483	96 188	452 671	26 643
Norway	15 263	-	-	-	15 263	14 758	-	14 758	505
Saudi Arabia	4 229	-	-	-	4 229	-	-	-	4 229
Spain	-	-	92 005	-	92 005	-	-	-	92 005
Sweden	706 321	202 470	496 462	-	1 405 253	703 691	202 066	905 757	499 496
Union of Soviet Socialist Republics	1 174 559	2 251 556	243 902	(13 069)	3 656 948	529 109	2 150 556	2 679 665	977 283
United Kingdom of Great Britain and Northern Ireland	782 011	633 258	945 845	-	2 361 114	970 570	184 087	1 154 657	1 206 457
United States of America	3 308 668	1 124 667	3 841 854	-	8 275 189	4 421 631	979 782	5 401 413	2 873 776
Sub-total	10 088 802	5 746 938	12 535 777	(13 069)	28 358 448	12 585 793	5 446 138	18 031 931	10 326 517
<b>2. Funds - UN and International Organizations</b>									
Asian Development Bank (ADB)	-	-	90 000	-	90 000	92 443	-	92 443	(2 443)
Food and Agriculture Organization of the United Nations (FAO)	(332 419)	62 072	1 429 694	-	1 159 347	1 656 965	24 165	1 681 130	(521 783)
United Nations Development Programme (UNDP)	(2 448 961)	-	4 000 160	(4 741)	1 546 458	1 554 044	1 398 879	2 952 923	(1 406 465)
United Nations Financing System for Science and Technology for Development (UNFSSTD)	(53 946)	-	63 691	(8 466)	1 279	7 897	-	7 897	(6 618)
Commission of the European Communities (CEC)	18 667	87 987	129 654	-	236 308	220 647	10 614	231 261	5 047
Sub-total	(2 816 659)	150 059	5 713 199	(13 207)	3 033 392	3 531 996	1 433 658	4 965 654	(1 932 262)
<b>3. Funds - Other</b>									
International Consultative Group on Food Irradiation (ICGFI)	78 623	7 519	147 826	-	233 968	183 736	-	183 736	50 232
Funds in Trust (FIT)	1 803 852	368 687	1 779 457	-	3 951 996	1 288 841	577 200	1 866 041	2 085 955
Seibersdorf Training Facilities (STF)	687 732	25 486	840 541	-	1 553 759	406 876	958 630	1 365 506	188 253
Third World Academy of Sciences (TWAS)	(60 586)	-	4 172 971	150 605	4 262 990	2 513 752	-	2 513 752	1 749 238
Sub-total	2 509 621	401 692	6 940 795	150 605	10 002 713	4 393 205	1 535 830	5 929 035	4 073 678
<b>TOTAL</b>	<b>9 781 764</b>	<b>6 298 689</b>	<b>25 189 771</b>	<b>124 329</b>	<b>41 394 553</b>	<b>20 510 994</b>	<b>8 415 626</b>	<b>28 926 620</b>	<b>12 467 933</b>

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

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

ASSETS, LIABILITIES AND FUND BALANCES AS AT 31 DECEMBER 1989

	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	-	282 992	78 488	361 480	120 189	-	120 189	241 291
Belgium	-	104 174	53 833	158 007	12 395	53 333	65 728	92 279
Canada	-	11 759	-	11 759	5 690	-	5 690	6 069
Chile	-	5 200	-	5 200	-	-	-	5 200
Finland	-	225 716	31 262	256 978	-	31 262	31 262	225 716
France	-	414 595	81 833	496 428	83 192	81 833	165 025	331 403
Germany, Federal Republic of	-	2 241 476	35 461	2 276 937	1 191 833	-	1 191 833	1 085 104
Italy	-	2 249 314	504 913	2 754 227	333 112	610 568	943 680	1 810 547
Japan	-	1 009 915	45 750	1 055 665	79 708	231 680	311 388	744 277
Korea, Republic of	-	150 000	-	150 000	-	50 000	50 000	100 000
Kuwait	-	11 370	207	11 577	7 340	-	7 340	4 237
Netherlands	-	297 110	50	297 160	96 188	174 329	270 517	26 643
Norway	-	505	-	505	-	-	-	505
Saudi Arabia	-	4 229	-	4 229	-	-	-	4 229
Spain	-	92 005	92 195	184 200	-	92 195	92 195	92 005
Sweden	6 000	692 617	190 445	889 062	202 066	187 500	389 566	499 496
Union of Soviet Socialist Republics	-	2 956 697	516 671	3 473 368	2 150 556	345 529	2 496 085	977 283
United Kingdom of Great Britain and Northern Ireland	-	1 390 544	382 254	1 772 798	184 087	382 254	566 341	1 206 457
United States of America	-	3 784 053	213 756	3 997 809	979 782	144 251	1 124 033	2 873 776
Sub-total	6 000	15 924 271	2 227 118	18 157 389	5 446 138	2 384 734	7 830 872	10 326 517
<b>2. Funds - UN and International Organizations</b>								
Asian Development Bank (ADB)	-	(2 443)	3 343	900	-	3 343	3 343	(2 443)
Commission of the European Communities (CEC)	-	15 486	175	15 661	10 614	-	10 614	5 047
Food and Agriculture Organization of the United Nations (FAO)	-	(91 816)	556 953	465 137	24 165	962 755	986 920	(521 783)
United Nations Development Programme (UNDP)	563	252 563	223 776	476 902	1 398 879	484 488	1 883 367	(1 406 465)
United Nations Financing System for Science and Technology for Development (UNFSSTD)	-	(5 393)	-	(5 393)	-	1 225	1 225	(6 618)
Sub-total	563	168 397	784 247	953 207	1 433 658	1 451 811	2 885 469	(1 932 262)
<b>3. Funds - Other</b>								
International Consultative Group on Food Irradiation (ICGFI)	-	50 232	20 000	70 232	-	20 000	20 000	50 232
Funds in Trust (FIT)	-	2 658 268	84 847	2 743 115	577 200	79 960	657 160	2 085 955
Seibersdorf Training Facilities (STF)	-	1 157 821	127	1 157 948	958 630	11 065	969 695	188 253
Third World Academy of Sciences (TWAS)	151 515	1 594 083	201 395	1 946 993	-	197 755	197 755	1 749 238
Sub-total	151 515	5 460 404	306 369	5 918 288	1 535 830	308 780	1 844 610	4 073 678
TOTAL	158 078	21 553 072	3 317 734	25 028 884	8 415 626	4 145 325	12 560 951	12 467 933

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Director, Division of Budget and Finance



P A R T I V

SCHEDULES

## SCHEDULE A.1

## CURRENT ACCOUNTS AT BANKS

As at 31 December 1989

Local currency	Amount in local currency	UN operational exchange rate	US dollar equivalent
<b>Agency Funds</b>			
Albanian leks	744 818	6.40	116 378
Australian dollars	29 497	1.27	23 226
Austrian schillings	3 926 693	12.60	311 642
Belgian francs	3 659 901	37.50	97 597
Brazilian cruzados	733 868	8.55	85 833
Bulgarian leva	538 045	2.14	251 423
Canadian dollars	37 866	1.16	32 643
Chinese renminbi	48 328	4.73	10 217
Cuban pesos	480 647	0.791	607 645
Czechoslovak korunas	11 207 198	10.00	1 120 720
Danish kroner	142 899	6.96	20 532
Democratic People's Republic of Korea won	845 707	2.20	384 412
Egyptian pounds	13 259	2.57	5 159
European currency unit	65 735	0.882	74 530
Finnish markka	72 081	4.25	16 960
French francs	202 510	6.11	33 144
German Democratic Republic marks	370 475	1.79	206 969
Germany, Federal Republic of, marks	314 407	1.79	175 646
Greek drachmae	788 772	165.00	4 781
Hungarian forints	5 231 391	62.00	84 377
Indian rupees	875 162	16.72	52 342
Iranian rials	130 814	74.00	1 768
Italian lire	663 907 740	1 320.00	502 961
Japan yen	2 322 344	143.00	16 240
Netherlands guilders	265 988	2.02	131 677
New Zealand dollars	14 817	1.68	8 820
Norwegian kroner	58 749	6.84	8 589
Pakistan rupees	695 408	21.00	33 115
Philippine pesos	175 061	21.80	8 030
Polish zlotys	247 796 020	3 700.00	66 972
Portuguese escudos	6 948 135	155.00	44 827
Romanian lei	3 407 777	15.29	222 876
Spanish pesetas	598 593	115.00	5 205
Sri Lanka rupees	12 468	40.00	312
Swedish kronar	1 433 037	6.40	223 912
Swiss francs	19 217	1.61	11 936
Thai baht	477 574	25.90	18 439
Turkish liras	278 558 514	2 300.00	121 112
USSR roubles	9 171 546	0.633	14 489 014
United Kingdom pounds	11 876	0.640	18 556
United States dollars	943 054	-	943 054
Yugoslav dinars	41 153 180	78 000.00	528
<b>TOTAL CURRENT ACCOUNTS AT BANKS</b>			<b>20 594 119</b>

NOTE: If calculated at UN operational exchange rates in effect on 1 January 1990, the total US dollar value amounts to \$ 21,364,915 which represents an increase of 3.74 per cent over the value at 31 December 1989 rates. The difference is due to fluctuations of the US dollar value against the currencies actually held by the Agency. This does not affect the Agency's holdings or purchasing power in those currencies.

## DEPOSIT ACCOUNTS AT BANKS

As at 31 December 1989

Deposit	Interest rate p.a.	Maturity date	Amount in local currency	UN operational exchange rate	US dollar equivalent
<b>Agency Funds</b>					
American Express Company, Vienna	8 3/8 %	48 hours call	\$ 3 569 775	-	3 569 775
The Chase Manhattan Bank, Vienna	9 3/8 %	48 hours call	\$ 5 439 751	-	5 439 751
Istituto Bancario San Paolo di Torino, Turin	8.87 %	48 hours call	\$ 324 048	-	324 048
Standard Chartered Bank, Vienna	8 3/8 %	48 hours call	\$ 3 216 905	-	3 216 905
Creditanstalt-Bankverein, Vienna	8 1/4 %	48 hours call	\$ 400 000	-	400 000
ABN Bank, Vienna	2 5/8 %	48 hours call	AS 930	12.60	74
Creditanstalt-Bankverein, Vienna	12 3/4 %	90-01-08	Lit 800 000 000	1 320.00	606 061
Creditanstalt-Bankverein, Vienna	12 3/4 %	90-01-16	Lit 2 000 000 000	1 320.00	1 515 152
Crédit Lyonnais, Paris	8 11/16 %	90-01-16	\$ 1 000 000	-	1 000 000
Hungarian International Bank Ltd, London	8 1/2 %	90-01-16	\$ 2 000 000	-	2 000 000
Oesterreichische Länderbank, Vienna	8 1/2 %	90-01-19	\$ 1 500 000	-	1 500 000
Erste Oesterreichische Sparkasse, Vienna	8 1/2 %	90-01-19	\$ 2 200 000	-	2 200 000
NORD L/B, Luxembourg	8 1/2 %	90-01-22	\$ 1 500 000	-	1 500 000
Banque Paribas, Paris	8 1/2 %	90-01-22	\$ 2 000 000	-	2 000 000
American Express Company, Vienna	17 %	90-01-22	A\$ 500 000	1.27	393 701
Creditanstalt-Bankverein, Vienna	12 %	90-01-29	Can\$ 500 000	1.16	431 034
Oesterreichische Länderbank, Vienna	8 %	90-01-29	AS 20 000 000	12.60	1 587 302
Donaubank, Vienna	9 %	90-01-29	AS 10 000 000	12.60	793 651
Banco do Brazil, Vienna	8 5/8 %	90-01-29	\$ 2 000 000	-	2 000 000
Mitsui Bank, Tokyo	8 5/8 %	90-01-29	\$ 1 500 000	-	1 500 000
Bank of Credit and Commerce International, Luxembourg	8 3/4 %	90-01-29	\$ 4 000 000	-	4 000 000
Scandinavian Bank, London	8 11/16 %	90-01-29	\$ 3 000 000	-	3 000 000
Standard Chartered Bank, Vienna	8 7/8 %	90-01-30	AS 15 000 000	12.60	1 190 476
Istituto Bancario San Paolo di Torino, Turin	12 13/16 %	90-02-14	Lit 3 500 000 000	1 320.00	2 651 515
ABN Bank, Vienna	8 1/2 %	90-02-16	AS 30 000 000	12.60	2 380 952
Cassa di Risparmio di Trieste, Trieste	8 1/2 %	90-02-20	\$ 1 500 000	-	1 500 000
Scandinavian Bank, London	8 7/16 %	90-02-21	\$ 1 300 000	-	1 300 000
Istituto Bancario San Paolo di Torino, Amsterdam	8 7/16 %	90-02-27	\$ 1 500 000	-	1 500 000
Bank of Credit and Commerce International, Luxembourg	8 9/16 %	90-02-28	\$ 2 000 000	-	2 000 000
Creditanstalt-Bankverein, Vienna	8 7/16 %	90-02-28	\$ 2 000 000	-	2 000 000
Girozentrale, Vienna	9 1/8 %	90-03-06	AS 50 000 000	12.60	3 968 254
The Chase Manhattan Bank, Vienna	9 1/8 %	90-03-06	AS 25 000 000	12.60	1 984 127
Istituto Bancario San Paolo di Torino, Amsterdam	12 7/8 %	90-03-14	Lit 3 500 000 000	1 320.00	2 651 515
Banco do Brazil, Vienna	8 3/4 %	90-03-14	\$ 2 200 000	-	2 200 000
American Express Company, Vienna	8 5/16 %	90-03-28	\$ 4 000 000	-	4 000 000
Mitsui Bank, Tokyo	8 3/8 %	90-03-28	\$ 3 000 000	-	3 000 000
<b>TOTAL DEPOSIT ACCOUNTS AT BANKS</b>					<b>71 304 293</b>

NOTE: If calculated at UN operational exchange rates in effect on 1 January 1990, the total US dollar value amounts to \$ 72,183,534 which represents a 1.23 per cent increase over the value at 31 December 1989 rates. The difference is due to fluctuations of the US dollar value against the currencies actually held by the Agency. This does not affect the Agency's holdings or purchasing power in those currencies.

CURRENT AND DEPOSIT ACCOUNTS BY FUND

As at 31 December 1989

SCHEDULE A.3

Administrative Fund	42 612 621
Working Capital Fund	3 977 800
Technical Assistance and Co-operation Fund	20 218 663
International Centre for Theoretical Physics, Trieste	3 311 332
International Laboratory of Marine Radioactivity, Monaco	164 289
Programme activities supported by the Government of Australia	282 992
Programme activities supported by the Government of Belgium	104 174
Programme activities supported by the Government of Canada	11 759
Programme activities supported by the Government of Chile	5 200
Programme activities supported by the Government of Finland	225 716
Programme activities supported by the Government of France	414 595
Programme activities supported by the Government of the Federal Republic of Germany	2 241 476
Programme activities supported by the Government of Italy	2 249 314
Programme activities supported by the Government of Japan	1 009 915
Programme activities supported by the Government of Republic of Korea	150 000
Programme activities supported by the Government of Kuwait	11 370
Programme activities supported by the Government of Netherlands	297 110
Programme activities supported by the Government of Norway	505
Programme activities supported by the Government of Saudi Arabia	4 229
Programme activities supported by the Government of Spain	92 005
Programme activities supported by the Government of Sweden	692 617
Programme activities supported by the Government of the Union of Soviet Socialist Republics	2 956 697
Programme activities supported by the Government of the United Kingdom of Great Britain and Northern Ireland	1 390 544
Programme activities supported by the Government of the United States of America	3 784 053
Programme activities supported by the Commission of the European Communities (CEC)	15 486
Programme activities supported by the Asian Development Bank	(2 443)
Food and Agriculture Organization of the United Nations (FAO)	(91 816)
United Nations Development Programme (UNDP)	252 563
United Nations Financing System for Science and Technology for Development (UNFSSTD)	(5 393)
United Nations Environment Programme (UNEP)	60 635
Funds in Trust (FIT)	2 658 268
International Consultative Group on Food Irradiation (ICGFI)	50 232
Seibersdorf Training Facilities (STF)	1 157 821
Third World Academy of Sciences (TWAS)	1 594 083
Total current and deposit accounts by fund	<u>91 898 412</u>



CONTRIBUTIONS TO THE REGULAR BUDGET

Status as at 31 December 1989

Member State	1989				Outstanding at AS 12.60	Prior years outstanding	Total outstanding at AS 12.60
	Assessed	Credits <sup>a/</sup>	Receipts	Total paid			
Afghanistan	10 324	1 522	-	1 522	8 802	-	8 802
Albania	10 194	1 081	9 113	10 194	-	-	-
Algeria	127 389	6 441	120 948	127 389	-	-	-
Argentina	618 405	-	-	-	618 405	924 812	1 543 217
Australia	2 557 928	109 579	2 448 349	2 557 928	-	-	-
Austria	1 083 519	137 117	946 402	1 083 519	-	-	-
Bangladesh	21 659	1 714	13 556	15 270	6 389	-	6 389
Belgium	1 776 349	103 967	1 672 382	1 776 349	-	-	-
Bolivia	10 408	-	-	-	10 408	51 099	61 507
Brazil	1 326 302	-	690 622	690 622	635 680	-	635 680
Bulgaria	153 378	7 356	146 022	153 378	-	-	-
Byelorussian Soviet Socialist Republic	502 103	26 289	475 814	502 103	-	-	-
Cameroon	10 408	-	-	-	10 408	8 322	18 730
Canada	4 600 967	219 634	4 381 333	4 600 967	-	-	-
Chile	72 344	10 847	-	10 847	61 497	-	61 497
China	885 081	51 642	833 439	885 081	-	-	-
Colombia	128 148	42 186	85 962	128 148	-	-	-
Costa Rica	19 389	8 651	10 738	19 389	-	-	-
Côte d'Ivoire	20 062	-	-	-	20 062	33 479	53 541
Cuba	84 102	5 408	78 694	84 102	-	-	-
Cyprus	18 570	221	18 349	18 570	-	-	-
Czechoslovakia	1 028 199	131 985	896 214	1 028 199	-	-	-
Democratic Kampuchea	10 408	-	-	-	10 408	108 862	119 270
Democratic People's Republic of Korea	47 168	5 843	41 325	47 168	-	-	-
Denmark	1 146 158	1 146 158	-	1 146 158	-	-	-
Dominican Republic	29 716	-	-	-	29 716	276 192	305 908
Ecuador	29 684	-	680	680	29 004	-	29 004
Egypt	68 949	-	68 949	68 949	-	-	-
El Salvador	10 408	-	-	-	10 408	13 152	23 560
Ethiopia	10 336	1 171	-	1 171	9 165	-	9 165
Finland	764 233	33 402	730 831	764 233	-	-	-
France	9 566 239	465 693	9 100 546	9 566 239	-	-	-
Gabon	46 549	-	-	-	46 549	64 677	111 226
German Democratic Republic	1 963 570	99 679	1 863 891	1 963 570	-	-	-
Germany, Federal Republic of	12 325 856	612 898	11 712 958	12 325 856	-	-	-
Ghana	11 027	-	-	-	11 027	7 136	18 163
Greece	426 444	-	-	-	426 444	374 914	801 358
Guatemala	20 337	-	-	-	20 337	17 421	37 758
Haiti	10 408	-	-	-	10 408	161 768	172 176
Holy See	16 148	16 148	-	16 148	-	-	-

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Member State	1989				Outstanding at AS 12.60	Prior years outstanding	Total outstanding at AS 12.60
	Assessed	Credits <sup>a/</sup>	Receipts	Total paid			
Hungary	236 541	11 559	224 982	236 541	-	-	-
Iceland	45 543	2 427	43 116	45 543	-	-	-
India	366 816	17 306	349 510	366 816	-	-	-
Indonesia	139 375	-	139 375	139 375	-	-	-
Iran, Islamic Republic of	616 275	-	-	-	616 275	624 858	1 241 133
Iraq	113 677	8 462	105 215	113 677	-	-	-
Ireland	273 324	12 900	260 424	273 324	-	-	-
Israel	332 554	41 135	291 419	332 554	-	-	-
Italy	5 694 359	264 935	5 429 424	5 694 359	-	-	-
Jamaica	20 139	1 500	18 639	20 139	-	-	-
Japan	15 394 146	973 625	14 420 521	15 394 146	-	-	-
Jordan	10 430	773	9 657	10 430	-	-	-
Kenya	10 408	-	-	-	10 408	15 539	25 947
Korea, Republic of	187 387	20 607	166 780	187 387	-	-	-
Kuwait	434 686	51 097	383 589	434 686	-	-	-
Lebanon	10 523	3 864	-	3 864	6 659	-	6 659
Liberia	10 408	-	-	-	10 408	36 076	46 484
Libyan Arab Jamahiriya	399 784	-	73 598	73 598	326 186	-	326 186
Liechtenstein	16 204	16 204	-	16 204	-	-	-
Luxembourg	77 935	4 500	73 435	77 935	-	-	-
Madagascar	10 408	-	-	-	10 408	10 145	20 553
Malaysia	95 645	3 234	92 411	95 645	-	-	-
Mali	10 408	-	-	-	10 408	138 654	149 062
Mauritius	10 442	486	9 956	10 442	-	-	-
Mexico	801 638	13 081	788 557	801 638	-	-	-
Monaco	15 183	687	14 496	15 183	-	-	-
Mongolia	10 078	-	10 078	10 078	-	-	-
Morocco	48 681	2 016	46 665	48 681	-	-	-
Myanmar	10 683	-	-	-	10 683	26 915	37 598
Namibia	-	-	-	-	-	-	-
Netherlands	2 539 997	130 554	2 409 443	2 539 997	-	-	-
New Zealand	357 457	19 063	338 394	357 457	-	-	-
Nicaragua	10 408	-	-	-	10 408	39 054	49 462
Niger	10 408	-	-	-	10 408	20 445	30 853
Nigeria	179 824	64 214	115 610	179 824	-	-	-
Norway	825 691	37 027	788 664	825 691	-	-	-
Pakistan	61 458	2 871	58 587	61 458	-	-	-
Panama	20 062	-	-	-	20 062	60 517	80 579
Paraguay	19 966	1 185	-	1 185	18 781	-	18 781
Peru	69 979	-	-	-	69 979	220 719	290 698

Member State	1989					Prior years outstanding	Total outstanding at AS 12.60
	Assessed	Credits <sup>a/</sup>	Receipts	Total paid	Outstanding at AS 12.60		
Philippines	103 061	-	-	-	103 061	76 512	179 573
Poland	703 442	85 806	588 713	674 519	28 923	-	28 923
Portugal	179 177	154 045	-	154 045	25 132	-	25 132
Qatar	62 061	-	-	-	62 061	61 346	123 407
Romania	194 063	-	-	-	194 063	990 074	1 184 137
Saudi Arabia	1 470 916	502 496	968 420	1 470 916	-	-	-
Senegal	10 408	-	-	-	10 408	17 369	27 777
Sierra Leone	10 408	-	-	-	10 408	68 358	78 766
Singapore	97 897	182	-	182	97 715	-	97 715
South Africa	432 966	-	-	-	432 966	792 843	1 225 809
Spain	3 012 808	-	3 012 808	3 012 808	-	-	-
Sri Lanka	9 932	21	9 911	9 932	-	-	-
Sudan	10 597	-	-	-	10 597	1 931	12 528
Sweden	1 853 729	209 524	1 644 205	1 853 729	-	-	-
Switzerland	1 683 063	77 953	1 605 110	1 683 063	-	-	-
Syrian Arab Republic	39 098	2 892	35 812	38 704	394	-	394
Thailand	86 416	4 841	81 575	86 416	-	-	-
Tunisia	29 407	2 142	27 265	29 407	-	-	-
Turkey	338 529	-	-	-	338 529	174 956	513 485
Uganda	10 408	-	-	-	10 408	85 822	96 230
Ukrainian Soviet Socialist Republic	1 875 428	94 003	1 781 425	1 875 428	-	-	-
Union of Soviet Socialist Republics	14 900 195	756 441	14 143 754	14 900 195	-	-	-
United Arab Emirates	279 271	-	-	-	279 271	161 744	441 015
United Kingdom of Great Britain and Northern Ireland	7 163 640	328 275	6 835 365	7 163 640	-	-	-
United Republic of Tanzania	10 408	-	-	-	10 408	4 495	14 903
United States of America	38 413 926	952 831	35 160 000	36 112 831	2 301 095	-	2 301 095
Uruguay	40 267	2 999	4 165	7 164	33 103	-	33 103
Venezuela	576 254	41 774	11 690	53 464	522 790	-	522 790
Viet Nam	11 383	1 176	10 207	11 383	-	-	-
Yugoslavia	442 401	32 241	40 644	72 885	369 516	-	369 516
Zaire	10 534	913	-	913	9 621	-	9 621
Zambia	10 207	-	10 207	10 207	-	-	-
Zimbabwe	19 613	2 874	16 739	19 613	-	-	-
<b>TOTAL</b>	<b>145 159 709</b>	<b>8 205 373</b>	<b>128 997 677</b>	<b>137 203 050</b>	<b>7 956 659</b>	<b>5 670 206</b>	<b>13 626 865</b>

a/ These amounts include advance payments of contributions and shares of cash surpluses which have been applied to reduce the 1989 Regular Budget assessment (reference Financial Regulation 7.02).

STATUS OF VOLUNTARY CONTRIBUTIONS TO THE TECHNICAL ASSISTANCE AND CO-OPERATION FUND  
AS AT 31 DECEMBER 1989

Member State	1989					Prior years outstanding	Total outstanding
	Base rate %	Share of \$ 42.0 million target for voluntary contributions for 1989 using base rate <u>a/</u>	Pledged	Paid	Outstanding		
Afghanistan	0.01	4 200	-	-	-	-	-
Albania	0.01	4 200	4 200	-	4 200	3 800	8 000
Algeria	0.14	58 800	-	-	-	18 802	18 802
Argentina	0.61	256 200	50 000	-	50 000	727 157	777 157
Australia	1.64	688 800	543 103	543 103	-	-	-
Austria	0.73	306 600	306 600	306 600	-	-	-
Bangladesh	0.02	8 400	-	-	-	-	-
Belgium	1.17	491 400	106 667	-	106 667	-	106 667
Bolivia	0.01	4 200	-	-	-	-	-
Brazil	1.38	579 600	265 000	-	265 000	12 390	277 390
Bulgaria	0.16	67 200	67 200	67 200	-	-	-
Byelorussian Soviet Socialist Republic	0.34	142 800	143 008	143 008	-	-	-
Cameroon	0.01	4 200	-	-	-	4 076	4 076
Canada	3.03	1 272 600	1 005 004	1 005 004	-	-	-
Chile	0.07	29 400	29 400	29 400	-	-	-
China	0.78	327 600	327 600	327 600	-	-	-
Colombia	0.13	54 600	49 400	-	49 400	-	49 400
Costa Rica	0.02	8 400	-	-	-	-	-
Côte d'Ivoire	0.02	8 400	-	-	-	-	-
Cuba	0.09	37 800	37 800	37 800	-	-	-
Cyprus	0.02	8 400	8 400	8 400	-	-	-
Czechoslovakia	0.69	289 800	289 800	289 800	-	-	-
Democratic Kampuchea	0.01	4 200	-	-	-	-	-
Democratic People's Republic of Korea	0.05	21 000	21 000	21 000	-	-	-
Denmark	0.71	298 200	298 200	298 200	-	-	-
Dominican Republic	0.03	12 600	-	-	-	-	-
Ecuador	0.03	12 600	-	-	-	-	-
Egypt	0.07	29 400	23 800	21 812	1 988	-	1 988
El Salvador	0.01	4 200	-	-	-	-	-
Ethiopia	0.01	4 200	-	-	-	-	-
Finland	0.49	205 800	205 800	205 800	-	-	-
France	6.30	2 646 000	2 646 000	2 646 000	-	-	-
Gabon	0.03	12 600	-	-	-	-	-
German Democratic Republic	1.31	550 200	550 200	550 200	-	-	-
Germany, Federal Republic of	8.17	3 431 400	3 431 400	3 431 400	-	-	-
Ghana	0.01	4 200	6 000	-	6 000	13 164	19 164
Greece	0.43	180 600	180 600	-	180 600	163 400	344 000
Guatemala	0.02	8 400	8 000	-	8 000	7 600	15 600
Haiti	0.01	4 200	-	-	-	800	800
Holy See	0.01	4 200	2 000	2 000	-	-	-

1989

Member State	Base rate %	Share of \$ 42.0 million target for voluntary contributions for 1989 using base rate a/	Pledged	Paid	Outstanding	Prior years outstanding	Total outstanding
Hungary	0.22	92 400	79 365	79 365	-	-	-
Iceland	0.03	12 600	12 600	12 600	-	-	-
India	0.35	147 000	147 000	147 000	-	-	-
Indonesia	0.14	58 800	39 000	39 000	-	-	-
Iran, Islamic Republic of	0.62	260 400	-	-	-	-	-
Iraq	0.12	50 400	50 400	-	50 400	-	50 400
Ireland	0.18	75 600	-	-	-	-	-
Israel	0.22	92 400	-	-	-	-	-
Italy	3.75	1 575 000	-	-	-	-	-
Jamaica	0.02	8 400	-	-	-	6 000	6 000
Japan	10.73	4 506 600	4 506 600	3 802 344	704 256	-	704 256
Jordan	0.01	4 200	4 200	-	4 200	4 922	9 122
Kenya	0.01	4 200	-	-	-	-	-
Korea, Republic of	0.20	84 000	84 000	84 000	-	-	-
Kuwait	0.29	121 800	-	-	-	-	-
Lebanon	0.01	4 200	-	-	-	-	-
Liberia	0.01	4 200	-	-	-	-	-
Libyan Arab Jamahiriya	0.26	109 200	5 000	-	5 000	-	5 000
Liechtenstein	0.01	4 200	4 200	2 937	1 263	-	1 263
Luxembourg	0.05	21 000	-	-	-	-	-
Madagascar	0.01	4 200	-	-	-	6 650	6 650
Malaysia	0.10	42 000	42 000	42 000	-	-	-
Mali	0.01	4 200	-	-	-	-	-
Mauritius	0.01	4 200	-	-	-	-	-
Mexico	0.88	369 600	369 600	369 600	-	-	-
Monaco	0.01	4 200	-	-	-	-	-
Mongolia	0.01	4 200	4 200	4 200	-	-	-
Morocco	0.05	21 000	-	-	-	-	-
Myanmar	0.01	4 200	-	-	-	-	-
Namibia	-	-	-	-	-	-	-
Netherlands	1.72	722 400	722 400	722 400	-	-	-
New Zealand	0.24	100 800	-	-	-	-	-
Nicaragua	0.01	4 200	-	-	-	-	-
Niger	0.01	4 200	-	-	-	2 900	2 900
Nigeria	0.19	79 800	79 800	-	79 800	-	79 800
Norway	0.53	222 600	222 600	222 600	-	-	-
Pakistan	0.06	25 200	25 200	25 200	-	-	-
Panama	0.02	8 400	-	-	-	2 600	2 600
Paraguay	0.02	8 400	-	-	-	-	-
Peru	0.07	29 400	-	-	-	-	-

SCHEDULE B.2 (continued)

Member State	1989						Prior years outstanding	Total outstanding
	Base rate %	Share of \$ 42.0 million target for voluntary contributions for 1989 using base rate <u>a/</u>	Pledged	Paid	Outstanding			
Philippines	0.10	42 000	-	-	-	-	-	
Poland	0.63	264 600	264 600	264 600	-	-	-	
Portugal	0.18	75 600	75 600	75 600	-	-	-	
Qatar	0.04	16 800	-	-	-	-	-	
Romania	0.19	79 800	-	-	-	4 030	4 030	
Saudi Arabia	0.96	403 200	-	-	-	-	-	
Senegal	0.01	4 200	-	-	-	3 800	3 800	
Sierra Leone	0.01	4 200	-	-	-	-	-	
Singapore	0.10	42 000	-	-	-	-	-	
South Africa	0.43	180 600	-	-	-	-	-	
Spain	2.01	844 200	30 000	30 000	-	-	-	
Sri Lanka	0.01	4 200	4 200	4 200	-	-	-	
Sudan	0.01	4 200	4 200	-	4 200	14 550	18 750	
Sweden	1.24	520 800	520 800	520 800	-	-	-	
Switzerland	1.11	466 200	466 200	466 200	-	-	-	
70 Syrian Arab Republic	0.04	16 800	-	-	-	-	-	
Thailand	0.09	37 800	37 800	37 800	-	-	-	
Tunisia	0.03	12 600	-	-	-	-	-	
Turkey	0.34	142 800	142 800	-	142 800	-	142 800	
Uganda	0.01	4 200	-	-	-	536	536	
Ukrainian Soviet Socialist Republic	1.27	533 400	533 400	533 400	-	-	-	
Union of Soviet Socialist Republics	10.09	4 237 800	4 237 800	4 237 800	-	-	-	
United Arab Emirates	0.18	75 600	-	-	-	-	-	
United Kingdom of Great Britain and Northern Ireland	4.81	2 020 200	2 020 200	2 020 200	-	-	-	
United Republic of Tanzania	0.01	4 200	-	-	-	190	190	
United States of America	25.00	10 500 000	10 128 500	10 128 500	-	-	-	
Uruguay	0.04	16 800	15 000	-	15 000	-	15 000	
Venezuela	0.59	247 800	-	-	-	-	-	
Viet Nam	0.01	4 200	2 268	-	2 268	938	3 206	
Yugoslavia	0.45	189 000	189 000	-	189 000	171 000	360 000	
Zaire	0.01	4 200	-	-	-	-	-	
Zambia	0.01	4 200	4 200	4 200	-	-	-	
Zimbabwe	0.02	8 400	-	-	-	-	-	
<b>TOTAL</b>	<b>100.00</b>	<b>42 000 000</b>	<b>35 680 915</b>	<b>33 810 873</b>	<b>1 870 042</b>	<b>1 169 305</b>	<b>3 039 347</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 1989

Member State	Assessed	Paid	Outstanding
Afghanistan	400	400	-
Albania	400	400	-
Algeria	5 600	5 600	-
Argentina	24 400	12 200	12 200
Australia	65 600	65 600	-
Austria	29 200	29 200	-
Bangladesh	800	800	-
Belgium	46 800	46 800	-
Bolivia	400	200	200
Brazil	55 200	55 200	-
Bulgaria	6 400	6 400	-
Byelorussian Soviet Socialist Republic	13 600	13 600	-
Cameroon	400	400	-
Canada	121 200	121 200	-
Chile	2 800	2 800	-
China	31 200	31 200	-
Colombia	5 200	5 200	-
Costa Rica	800	800	-
Côte d'Ivoire	800	400	400
Cuba	3 600	3 600	-
Cyprus	800	800	-
Czechoslovakia	27 600	27 600	-
Democratic Kampuchea	400	200	200
Democratic People's Republic of Korea	2 000	2 000	-
Denmark	28 400	28 400	-
Dominican Republic	1 200	400	800
Ecuador	1 200	1 200	-
Egypt	2 800	2 800	-
El Salvador	400	200	200
Ethiopia	400	400	-
Finland	19 600	19 600	-
France	252 000	252 000	-
Gabon	1 200	600	600
German Democratic Republic	52 400	52 400	-
Germany, Federal Republic of	326 800	326 800	-
Ghana	400	400	-
Greece	17 200	17 200	-
Guatemala	800	800	-
Haiti	400	200	200
Holy See	400	400	-
Hungary	8 800	8 800	-
Iceland	1 200	1 200	-
India	14 000	14 000	-
Indonesia	5 600	5 600	-
Iran, Islamic Republic of	24 800	24 800	-
Iraq	4 800	4 800	-
Ireland	7 200	7 200	-
Israel	8 800	8 800	-
Italy	150 000	150 000	-
Jamaica	800	800	-
Japan	429 200	429 200	-
Jordan	400	400	-
Kenya	400	200	200
Korea, Republic of	8 000	8 000	-
Kuwait	11 600	11 600	-
Lebanon	400	400	-
Liberia	400	200	200
Libyan Arab Jamahiriya	10 400	10 400	-
Liechtenstein	400	400	-
Luxembourg	2 000	2 000	-

SCHEDULE B.3 (continued)

Member State	Assessed	Paid	Outstanding
Madagascar	400	400	-
Malaysia	4 000	4 000	-
Mali	400	200	200
Mauritius	400	400	-
Mexico	35 200	35 200	-
Monaco	400	400	-
Mongolia	400	400	-
Morocco	2 000	2 000	-
Myanmar	400	200	200
Namibia	-	-	-
Netherlands	68 800	68 800	-
New Zealand	9 600	9 600	-
Nicaragua	400	200	200
Niger	400	200	200
Nigeria	7 600	7 600	-
Norway	21 200	21 200	-
Pakistan	2 400	2 400	-
Panama	800	400	400
Paraguay	800	800	-
Peru	2 800	1 400	1 400
Philippines	4 000	4 000	-
Poland	25 200	25 200	-
Portugal	7 200	7 200	-
Qatar	1 600	1 600	-
Romania	7 600	3 800	3 800
Saudi Arabia	38 400	38 400	-
Senegal	400	200	200
Sierra Leone	400	200	200
Singapore	4 000	4 000	-
South Africa	17 200	17 200	-
Spain	80 400	80 400	-
Sri Lanka	400	400	-
Sudan	400	400	-
Sweden	49 600	49 600	-
Switzerland	44 400	44 400	-
Syrian Arab Republic	1 600	1 600	-
Thailand	3 600	3 600	-
Tunisia	1 200	1 200	-
Turkey	13 600	13 600	-
Uganda	400	200	200
Ukrainian Soviet Socialist Republic	50 800	50 800	-
Union of Soviet Socialist Republics	403 600	403 600	-
United Arab Emirates	7 200	7 200	-
United Kingdom of Great Britain and Northern Ireland	192 400	192 400	-
United Republic of Tanzania	400	400	-
United States of America	1 000 000	1 000 000	-
Uruguay	1 600	1 600	-
Venezuela	23 600	23 600	-
Viet Nam	400	400	-
Yugoslavia	18 000	18 000	-
Zaire	400	400	-
Zambia	400	400	-
Zimbabwe	800	800	-
<b>TOTAL</b>	<b>4 000 000</b>	<b>3 977 800</b>	<b>22 200</b>



## SHARES OF MEMBER STATES IN THE 1988 CASH SURPLUS

Member State	1988 Scale of assessment %	Allocation amount \$
Afghanistan	0.007	410
Albania	0.007	410
Algeria	0.093	5 448
Argentina	0.421	24 661
Australia	1.699	99 523
Austria	0.756	44 285
Bangladesh	0.016	937
Belgium	1.212	70 996
Bolivia	0.007	410
Brazil	0.922	54 008
Bulgaria	0.108	6 326
Byelorussian Soviet Socialist Republic	0.352	20 619
Cameroon	0.007	410
Canada	3.138	183 816
Chile	0.050	2 929
China	0.655	38 368
Colombia	0.089	5 213
Costa Rica	0.014	820
Côte d'Ivoire	0.014	820
Cuba	0.062	3 632
Cyprus	0.014	820
Czechoslovakia	0.715	41 883
Democratic Kampuchea	0.007	410
Democratic People's Republic of Korea	0.035	2 050
Denmark	0.735	43 054
Dominican Republic	0.020	1 172
Ecuador	0.020	1 172
Egypt	0.049	2 870
El Salvador	0.007	410
Ethiopia	0.007	410
Finland	0.508	29 757
France	6.525	382 217
Gabon	0.031	1 816
German Democratic Republic	1.357	79 490
Germany, Federal Republic of	8.461	495 623
Ghana	0.008	469
Greece	0.289	16 929
Guatemala	0.014	820
Haiti	0.007	410
Holy See	0.010	586
Hungary	0.166	9 724
Iceland	0.031	1 816
India	0.261	15 289
Indonesia	0.097	5 682
Iran, Islamic Republic of	0.418	24 485
Iraq	0.080	4 686
Ireland	0.186	10 895
Israel	0.228	13 356
Italy	3.884	227 515
Jamaica	0.014	820
Japan	11.113	650 970
Jordan	0.007	410
Kenya	0.007	410
Korea, Republic of	0.133	7 791
Kuwait	0.300	17 573

SCHEDULE C (continued)

Member State	1988 Scale of assessment %	Allocation amount \$
Lebanon	0.007	410
Liberia	0.007	410
Libyan Arab Jamahiriya	0.269	15 757
Liechtenstein	0.010	586
Luxembourg	0.052	3 046
Madagascar	0.007	410
Malaysia	0.067	3 925
Mali	0.007	410
Mauritius	0.007	410
Mexico	0.598	35 029
Monaco	0.010	586
Mongolia	0.007	410
Morocco	0.034	1 992
Myanmar	0.007	410
Namibia	-	-
Netherlands	1.781	104 326
New Zealand	0.249	14 586
Nicaragua	0.007	410
Niger	0.007	410
Nigeria	0.127	7 439
Norway	0.549	32 159
Pakistan	0.043	2 519
Panama	0.014	820
Paraguay	0.014	820
Peru	0.048	2 812
Philippines	0.070	4 100
Poland	0.497	29 113
Portugal	0.122	7 146
Qatar	0.041	2 402
Romania	0.132	7 732
Saudi Arabia	0.994	58 226
Senegal	0.007	410
Sierra Leone	0.007	410
Singapore	0.066	3 866
South Africa	0.294	17 222
Spain	2.082	121 958
Sri Lanka	0.007	410
Sudan	0.007	410
Sweden	1.284	75 213
Switzerland	1.150	67 364
Syrian Arab Republic	0.027	1 582
Thailand	0.062	3 632
Tunisia	0.020	1 172
Turkey	0.230	13 473
Uganda	0.007	410
Ukrainian Soviet Socialist Republic	1.315	77 029
Union of Soviet Socialist Republics	10.450	612 134
United Arab Emirates	0.186	10 895
United Kingdom of Great Britain and Northern Ireland	4.982	291 832
United Republic of Tanzania	0.007	410
United States of America	25.892	1 516 685
Uruguay	0.028	1 640
Venezuela	0.394	23 080
Viet Nam	0.008	469
Yugoslavia	0.303	17 749
Zaire	0.007	410
Zambia	0.007	410
Zimbabwe	0.014	820
<b>TOTAL</b>	<b>100.00</b>	<b>5 857 737</b>

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

A S S E S S E D   P R O G R A M M E   C O S T S   ( I N C L U D I N G   T R U S T   F U N D S )

S T A T U S   A S   A T   3 1   D E C E M B E R   1 9 8 9

Member State	1988			Prior years outstanding		Total outstanding
	Assessed	Paid	Outstanding	1987	1971-1986	
Albania	11 671	-	11 671	26 493	-	38 164
Algeria	36 727	-	36 727	590	-	37 317
Argentina	1 512	-	1 512	-	-	1 512
Bolivia	12 621	-	12 621	24 979	129 010	166 610
Brazil	86 059	86 059	-	-	-	-
Bulgaria	108 535	-	108 535	-	-	108 535
Cameroon	6 995	-	6 995	7 114	549	14 658
Chile	19 061	19 061	-	-	-	-
China	66 546	-	66 546	-	-	66 546
Colombia	24 917	-	24 917	-	-	24 917
Costa Rica	4 453	-	4 453	15 734	53 872	74 059
Côte d'Ivoire	11 783	-	11 783	18 084	21 684	51 551
Cuba	27 724	-	27 724	-	-	27 724
75 Cyprus	1 793	1 793	-	-	-	-
Czechoslovakia	3 877	3 877	-	-	-	-
Democratic People's Republic of Korea	19 823	19 823	-	-	-	-
Dominican Republic	9 357	-	9 357	15 311	47 138	71 806
Ecuador	42 490	-	42 490	63 715	114 511	220 716
Egypt	98 497	-	98 497	90 693	88 844	278 034
El Salvador	7 209	-	7 209	14 673	27 929	49 811
Gabon	2 594	-	2 594	2 256	2 110	6 960
Ghana	32 259	-	32 259	37 737	141 605	211 601
Greece	25 139	-	25 139	12 351	-	37 490
Guatemala	14 848	-	14 848	22 790	57 383	95 021
Hong Kong (through the United Kingdom of Great Britain and Northern Ireland)	492	492	-	-	-	-
Hungary	49 117	49 117	-	-	-	-
Iceland	2 815	180	2 635	-	-	2 635
India	304	-	304	-	-	304
Indonesia	75 061	52 484	22 577	-	-	22 577
Iran, Islamic Republic of	23 610	395	23 215	-	-	23 215
Iraq	21 132	-	21 132	-	-	21 132
Jamaica	9 685	-	9 685	9 320	34 959	53 964
Jordan	21 739	-	21 739	8 661	54 484	84 884
Kenya	18 326	-	18 326	29 274	129 247	176 847
Korea, Republic of	43 695	43 695	-	-	-	-

Member State	1988			Prior years outstanding		Total outstanding
	Assessed	Paid	Outstanding	1987	1971-1986	
Lebanon	-	-	-	960	14 366	15 326
Liberia	-	-	-	-	3 206	3 206
Libyan Arab Jamahiriya	16 427	-	16 427	19 992	808	37 227
Madagascar	5 748	-	5 748	11 419	70 261	87 428
Malaysia	56 779	-	56 779	-	-	56 779
Mauritius	2 843	-	2 843	4 318	5 045	12 206
Mexico	32 428	-	32 428	4 675	-	37 103
Mongolia	11 240	-	11 240	-	-	11 240
Morocco	25 785	-	25 785	22 965	23 139	71 889
Nigeria	24 614	-	24 614	22 326	-	46 940
Pakistan	24 254	24 254	-	-	-	-
Panama	10 476	-	10 476	30 666	42 605	83 747
Paraguay	12 395	-	12 395	14 000	-	26 395
Peru	72 392	-	72 392	31 746	293 053	397 191
Philippines	28 661	-	28 661	38 232	153 072	219 965
Poland	48 728	41 643	7 085	-	-	7 085
Portugal	19 863	-	19 863	-	-	19 863
Romania	27 712	-	27 712	1 950	-	29 662
Singapore	4 799	-	4 799	-	-	4 799
Sri Lanka	44 750	-	44 750	41 976	164 562	251 288
Syrian Arab Republic	15 936	15 936	-	-	-	-
Thailand	52 903	52 903	-	-	-	-
Tunisia	9 177	-	9 177	11 886	97 852	118 915
Turkey	21 745	16 304	5 441	-	-	5 441
United Arab Emirates	2 529	-	2 529	-	-	2 529
Uruguay	17 196	-	17 196	27 865	26 684	71 745
Venezuela	10 232	-	10 232	-	-	10 232
Viet Nam	36 050	-	36 050	54 771	206 241	297 062
Yugoslavia	19 722	-	19 722	74 786	127 260	221 768
Zaire	33 197	-	33 197	12 264	106 017	151 478
Zambia	49 192	-	49 192	38 060	-	87 252
Zimbabwe	5 022	-	5 022	-	-	5 022
<b>TOTAL</b>	<b>1 685 261</b>	<b>428 016</b>	<b>1 257 245</b>	<b>864 632</b>	<b>2 237 496</b>	<b>4 359 373</b>

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

S U M M A R Y   O F   O B L I G A T I O N S   A N D   D I S B U R S E M E N T S   D U R I N G   1 9 8 9   A N D   U N L I Q U I D A T E D   O B L I G A T I O N S  
A S   A T   3 1   D E C E M B E R   1 9 8 9

Recipients	Unliquidated obligations brought forward from 1988			Net new obligations in 1989			Disbursements in 1989			Unliquidated obligations as at 31 December 1989		
	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total
Afghanistan	-	-	-	3 643	-	3 643	3 643	-	3 643	-	-	-
Albania	-	118 199	118 199	52 764	141 683	194 447	52 764	235 130	287 894	-	24 752	24 752
Algeria	2 076	5 812	7 888	52 529	540 389	592 918	46 457	240 360	286 817	8 148	305 841	313 989
Argentina	-	-	-	11 773	-	11 773	5 185	-	5 185	6 588	-	6 588
Bangladesh	36 643	719 814	756 457	238 552	403 481	642 033	164 194	338 712	502 906	111 001	784 583	895 584
Bolivia	2 350	3 500	5 850	512	215 704	216 216	2 462	95 522	97 984	400	123 682	124 082
Brazil	30 107	83 899	114 006	104 140	397 481	501 621	134 247	365 271	499 518	-	116 109	116 109
Bulgaria	51 942	593 430	645 372	178 674	10 174	188 848	88 314	17 173	105 487	142 302	586 431	728 733
Cameroon	-	18 521	18 521	35 170	97 415	132 585	18 848	103 736	122 584	16 322	12 200	28 522
Chile	30 892	408 812	439 704	100 263	430 618	530 881	97 853	673 156	771 009	33 302	166 274	199 576
China	14 787	246 036	260 823	365 645	378 946	744 591	303 688	563 941	867 629	76 744	61 041	137 785
Colombia	7 975	132 339	140 314	69 585	336 756	406 341	55 390	343 003	398 393	22 170	126 092	148 262
Costa Rica	3 833	34 917	38 750	24 982	112 132	137 114	26 957	105 292	132 249	1 858	41 757	43 615
Côte d'Ivoire	8 314	25 816	34 130	5 548	99 185	104 733	12 822	78 568	91 390	1 040	46 433	47 473
Cuba	12 278	136 205	148 483	104 220	646 878	751 098	82 826	449 335	532 161	33 672	33 748	367 420
Cyprus	-	33 844	33 844	-	78 443	78 443	-	75 287	75 287	-	37 000	37 000
Czechoslovakia	25 012	-	25 012	36 439	56 323	92 762	50 656	56 323	106 979	10 795	-	10 795
Democratic People's Rep. of Korea	58 833	1 327 228	1 386 061	290 389	468 839	759 228	122 982	212 740	335 722	226 240	1 583 327	1 809 567
Dominican Republic	-	7 198	7 198	20 522	131 567	152 089	20 522	90 693	111 215	-	48 072	48 072
Ecuador	11 613	244 262	255 875	100 965	291 988	392 953	95 633	415 909	511 542	16 945	120 341	137 286
Egypt	8 728	546 983	555 711	281 440	488 071	769 511	157 956	845 427	1 003 383	132 212	189 627	321 839
El Salvador	800	55 424	56 224	18 362	190 526	208 888	14 294	202 734	217 028	4 868	43 216	48 084
Ethiopia	2 589	41 223	43 812	60 267	75 122	135 389	38 035	82 902	120 937	24 821	33 443	58 264
Gabon	-	-	-	-	625	625	-	625	625	-	-	-
Ghana	16 144	228 102	244 246	133 459	182 710	316 169	103 552	310 994	414 546	46 051	99 818	145 869
Greece	-	59 758	59 758	36 418	360 470	396 888	24 598	285 175	309 773	11 820	135 053	146 873
Guatemala	5 194	57 751	62 945	96 862	267 798	364 660	77 141	246 050	323 191	24 915	79 499	104 414
Haiti	-	12 559	12 559	-	29 109	29 109	-	35 372	35 372	-	6 296	6 296
Hong Kong (through the United Kingdom of Great Britain and Northern Ireland)	9 024	14 271	23 295	3 523	23 552	27 075	12 547	37 823	50 370	-	-	-
Hungary	11 280	207 440	218 720	38 028	99 401	137 429	49 308	123 114	172 422	-	183 727	183 727

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Recipients	Unliquidated obligations brought forward from 1988			Net new obligations in 1989			Disbursements in 1989			Unliquidated obligations as at 31 December 1989		
	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total
Iceland	-	45 125	45 125	-	5 492	5 492	-	50 617	50 617	-	-	-
India	-	-	-	7 770	-	7 770	7 770	-	7 770	-	-	-
Indonesia	43 461	107 535	150 996	150 762	730 683	881 445	149 520	424 959	574 479	44 703	413 259	457 962
Iran, Islamic Republic of	44 967	124 735	169 702	106 841	651 894	758 735	136 895	428 837	565 732	14 913	347 792	362 705
Iraq	-	3 578	3 578	43 710	77 582	121 292	38 762	72 881	111 643	4 948	8 279	13 227
Ireland	-	-	-	-	21 936	21 936	-	-	-	-	21 936	21 936
Jamaica	-	9 800	9 800	-	16 466	16 466	-	26 266	26 266	-	-	-
Jordan	21 584	136 413	157 997	28 513	137 529	166 042	50 097	208 316	258 413	-	65 626	65 626
Kenya	60 384	17 295	77 679	82 775	120 251	203 026	83 482	88 593	172 075	59 677	48 953	108 630
Korea, Republic of	55 183	88 874	144 057	145 315	328 036	473 351	110 357	373 291	483 648	90 141	43 619	133 760
Libyan Arab Jamahiriya	123 855	34 184	158 039	218 038	65 120	283 158	173 628	52 269	225 897	168 265	47 035	215 300
Madagascar	3 072	69 037	72 109	77 683	116 499	194 182	60 166	152 443	212 609	20 589	33 093	53 682
Malaysia	28 268	233 310	261 578	118 641	364 186	482 827	132 957	486 475	619 432	13 952	111 021	124 973
Mali	-	107 377	107 377	32 442	120 952	153 394	30 283	213 300	243 583	2 159	15 029	17 188
Mauritius	1 662	4 520	6 182	6 601	22 535	29 136	8 263	27 055	35 318	-	-	-
Mexico	15 889	128 777	144 666	28 853	359 859	388 712	44 742	315 808	360 550	-	172 828	172 828
Mongolia	14 941	83 138	98 079	79 381	200 296	279 677	66 533	204 035	270 568	27 789	79 399	107 188
Morocco	13 683	10 172	23 855	26 474	247 241	273 715	40 157	169 048	209 205	-	88 365	88 365
Myanmar	-	54 688	54 688	-	67 033	67 033	-	94 097	94 097	-	27 624	27 624
Nicaragua	-	227 564	227 564	6 433	140 275	146 708	6 433	266 890	273 323	-	100 949	100 949
Niger	12 321	109 290	121 611	10 608	104 218	114 826	17 019	199 748	216 767	5 910	13 760	19 670
Nigeria	101 926	45 469	147 395	260 728	546 198	806 926	175 404	238 860	414 264	187 250	352 807	540 057
Pakistan	113 225	85 413	198 638	136 980	759 842	896 822	191 138	262 068	453 206	59 067	583 187	642 254
Panama	1 200	48 128	49 328	4 489	157 431	161 920	705	156 122	156 827	4 984	49 437	54 421
Paraguay	4 100	92 331	96 431	14 754	180 310	195 064	13 854	188 107	201 961	5 000	84 534	89 534
Peru	-	446 308	446 308	32 367	322 295	354 662	28 721	235 958	264 679	3 646	532 645	536 291
Philippines	13 230	191 423	204 653	130 342	384 609	514 951	124 699	311 650	436 349	18 873	264 382	283 255
Poland	37 218	1 457 272	1 494 490	147 479	993 221	1 140 700	111 837	449 084	560 921	72 860	2 001 409	2 074 269
Portugal	3 324	864 911	868 235	16 023	54 062	70 085	19 347	750 268	769 615	-	168 705	168 705
Romania	5 042	422 582	427 624	11 330	405 658	416 988	9 784	596 902	606 686	6 588	231 338	237 926
Saudi Arabia	-	-	-	12 586	6 933	19 519	12 586	6 933	19 519	-	-	-
Senegal	2 560	46 644	49 204	7 424	53 743	61 167	2 359	80 593	82 952	7 625	19 794	27 419
Sierra Leone	13 509	-	13 509	515	31 789	32 304	14 024	13 250	27 274	-	18 539	18 539
Singapore	-	9 048	9 048	25 488	70 836	96 324	21 425	12 560	33 985	4 063	67 324	71 387
Spain	-	-	-	-	62 641	62 641	-	10 636	10 636	-	52 005	52 005

Recipients	Unliquidated obligations brought forward from 1988			Net new obligations in 1989			Disbursements in 1989			Unliquidated obligations as at 31 December 1989		
	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
Sri Lanka	72 291	61 689	133 980	38 907	189 044	227 951	107 617	151 378	258 995	3 581	99 355	102 936
Sudan	46 174	63 855	110 029	142 392	96 518	238 910	108 751	149 204	257 955	79 815	11 169	90 984
Syrian Arab Rep	5 812	40 143	45 955	48 267	177 998	226 265	31 842	165 530	197 372	22 237	52 611	74 848
Thailand	-	125 510	125 510	197 205	393 233	590 438	129 162	404 975	534 137	68 043	113 768	181 811
Tunisia	-	301 044	301 044	13 539	143 627	157 166	13 539	434 775	448 314	-	9 896	9 896
Turkey	7 425	85 449	92 874	140 039	633 450	773 489	103 016	304 416	407 432	44 448	414 483	458 931
Uganda	-	81 483	81 483	8 266	121 822	130 088	7 821	170 529	178 350	445	32 776	33 221
United Arab Emirates	-	51 965	51 965	-	22 803	22 803	-	74 768	74 768	-	-	-
United Republic of Tanzania	7 856	53 649	61 505	56 477	149 305	205 782	55 220	118 055	173 275	9 113	84 899	94 012
Uruguay	-	51 669	51 669	76 949	152 790	229 739	51 959	160 065	212 024	24 990	44 394	69 384
Venezuela	5 569	63 214	68 783	3 104	758 814	761 918	8 673	290 770	299 443	-	531 258	531 258
Viet Nam	107 857	1 153 927	1 261 784	434 471	514 090	948 561	176 745	342 389	519 134	365 583	1 325 628	1 691 211
Yugoslavia	38 419	1 647 450	1 685 869	59 663	(37 332)	22 331	79 808	193 706	273 514	18 274	1 416 412	1 434 686
Zaire	2 667	15 001	17 668	25 385	141 027	166 412	27 661	99 772	127 433	391	56 256	56 647
Zambia	-	161 564	161 564	36 258	221 883	258 141	25 580	333 864	359 444	10 678	49 583	60 261
Zimbabwe	10 147	18 665	28 812	39 369	164 908	204 277	44 357	164 160	208 517	5 159	19 413	24 572
Sub-total	1 389 235	14 644 561	16 033 796	5 756 310	18 327 017	24 083 327	4 717 572	17 356 642	22 074 214	2 427 973	15 614 936	18 042 909
Regional Programmes												
Africa	26 123	382 574	408 697	492 574	554 068	1 046 642	518 041	653 545	1 171 586	656	283 097	283 753
Asia and the Pacific	-	150 145	150 145	453 456	213 769	667 225	434 959	274 884	709 843	18 497	89 030	107 527
Europe	-	99 911	99 911	182 632	718 275	900 907	182 632	668 009	850 641	-	150 177	150 177
Latin America	38 842	167 911	206 753	518 767	815 911	1 334 678	550 493	692 382	1 242 875	7 116	291 440	298 556
Interregional	32 234	317 821	350 055	2 041 829	688 278	2 730 107	2 026 397	705 456	2 731 853	47 666	300 643	348 309
Sub-total	97 199	1 118 362	1 215 561	3 689 258	2 990 301	6 679 559	3 712 522	2 994 276	6 706 798	73 935	1 114 387	1 188 322
Administrative expenses	-	1 289	1 289	140 178	341 904	482 082	140 178	343 193	483 371	-	-	-
GRAND TOTAL	1 486 434	15 764 212	17 250 646	9 585 746	21 659 222	31 244 968	8 570 272	20 694 111	29 264 383	2 501 908	16 729 323	19 231 231

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RESOURCES MADE AVAILABLE TO THE AGENCY BY MEMBER STATES FOR 1989 INCLUDING CONTRIBUTIONS IN CASH AND IN KIND

SCHEDULE E

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 a/	Meetings and other items a/	Cost-free experts		
									Amount a/	Number	Man-days
Afghanistan	137 628	10 324	-	-	-	-	-	-	127 304	81	738
Albania	14 394	10 194	4 200	-	-	-	-	-	-	-	-
Algeria	131 109	127 389	-	-	-	-	-	2 700	1 020	1	6
Argentina	765 693	618 405	50 000	-	-	600	6 134	-	90 554	52	327
Australia	4 089 609	2 557 928	543 103	-	844 548	-	1 372	17 290	125 368	36	280
Austria	2 144 753	1 083 519	306 600	-	690 541	14 300	1 770	480	47 543	34	180
Bangladesh	22 929	21 659	-	-	-	-	-	-	1 270	1	11
Belgium	2 156 787	1 776 349	106 667	-	6 990	110 500	544	-	155 737	75	462
Bolivia	12 448	10 408	-	-	-	-	-	-	2 040	1	12
Brazil	1 738 350	1 326 302	265 000	16 000	-	7 700	822	29 070	93 456	56	464
Bulgaria	264 469	153 378	67 200	-	-	-	-	2 470	41 421	19	172
Byelorussian Soviet Socialist Republic	661 889	502 103	143 008	-	-	-	-	-	16 778	4	222
Cameroon	10 408	10 408	-	-	-	-	-	-	-	-	-
Canada	6 482 979	4 600 967	1 005 004	-	406 372 <sup>b/c/</sup>	-	15 889	-	454 747	179	1 391
Chile	133 764	72 344	29 400	-	11 200	400	-	-	20 420	12	109
China	1 336 659	885 081	327 600	-	-	-	465	27 851	95 662	44	262
Colombia	184 348	128 148	49 400	-	-	-	-	-	6 800	3	40
Costa Rica	19 389	19 389	-	-	-	-	-	-	-	-	-
Côte d'Ivoire	22 272	20 062	-	-	-	-	-	-	2 210	1	13
Cuba	137 087	84 102	37 800	-	-	3 800	50	4 680	6 655	3	20
Cyprus	29 520	18 570	8 400	-	-	-	-	-	2 550	3	15
Czechoslovakia	1 441 752	1 028 199	289 800	-	-	3 100	656	1 800	118 197	71	747
Democratic Kampuchea	10 408	10 408	-	-	-	-	-	-	-	-	-
Democratic People's Republic of Korea	68 168	47 168	21 000	-	-	-	-	-	-	-	-
Denmark	1 483 665	1 146 158	298 200	-	-	18 800	1 315	-	19 192	12	59
Dominican Republic	29 716	29 716	-	-	-	-	-	-	-	-	-
Ecuador	31 724	29 684	-	-	-	-	-	-	2 040	1	12
Egypt	111 576	68 949	23 800	-	-	-	86	-	18 741	10	66
El Salvador	10 408	10 408	-	-	-	-	-	-	-	-	-
Ethiopia	10 336	10 336	-	-	-	-	-	-	-	-	-
Finland	1 446 765	764 233	205 800	-	360 655 <sup>b/</sup>	-	497	-	115 580	49	319
France	13 223 283	9 566 239	2 646 000	-	407 203 <sup>b/</sup>	67 700	3 603	66 109	466 429	236	1 473
Gabon	46 549	46 549	-	-	-	-	-	-	-	-	-
German Democratic Republic	2 592 500	1 963 570	550 200	-	-	3 600	606	1 440	73 084	45	282
Germany, Federal Republic of	18 299 662	12 325 856	3 431 400	16 391	1 653 197 <sup>b/</sup>	299 100	4 757	1 000	567 961	309	2 149
Ghana	17 027	11 027	6 000	-	-	-	-	-	-	-	-
Greece	638 076	426 444	180 600	-	-	-	545	4 080	26 407	19	111
Guatemala	31 227	20 337	8 000	-	-	-	-	-	2 890	2	17
Haiti	10 408	10 408	-	-	-	-	-	-	-	-	-
Holy See	18 148	16 148	2 000	-	-	-	-	-	-	-	-



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 a/	Meetings and other items a/	Cost-free experts		
									Amount a/	Number	Man-days
Hungary	494 525	236 541	79 365	-	1 852 <sup>b/</sup>	85 900	269	480	90 118	63	428
Iceland	58 143	45 543	12 600	-	-	-	-	-	-	-	-
India	780 626	366 816	147 000	-	-	51 800	19 868	72 264	122 878	75	544
Indonesia	192 105	139 375	39 000	-	1 000 <sup>b/</sup>	-	67	-	12 663	9	53
Iran, Islamic Republic of	650 644	616 275	-	6 709	-	-	-	23 800	3 860	2	13
Iraq	174 997	113 677	50 400	-	-	-	-	10 920	-	-	-
Ireland	274 174	273 324	-	-	-	-	-	-	850	1	5
Israel	407 267	332 554	-	-	-	10 000	466	38 000	26 247	15	89
Italy	20 595 260	5 694 359	-	13 484 849	1 125 384 <sup>c/</sup>	74 800	2 731	102	213 035	97	678
Jamaica	20 139	20 139	-	-	-	-	-	-	-	-	-
Japan	21 682 649	15 394 146	4 506 600	39 120	725 768	-	10 018	-	1 006 997	198	2 387
Jordan	15 650	10 430	4 200	-	-	-	-	-	1 020	1	6
Kenya	10 408	10 408	-	-	-	-	-	-	-	-	-
Korea, Republic of	762 736	187 387	84 000	-	30 000	-	166 743	84 574	210 032	29	922
Kuwait	500 064	434 686	-	63 255	-	-	83	-	2 040	1	12
Lebanon	10 523	10 523	-	-	-	-	-	-	-	-	-
Liberia	10 408	10 408	-	-	-	-	-	-	-	-	-
Libyan Arab Jamahiriya	443 324	399 784	5 000	-	-	-	-	2 840	35 700	2	210
Liechtenstein	20 404	16 204	4 200	-	-	-	-	-	-	-	-
Luxembourg	77 935	77 935	-	-	-	-	-	-	-	-	-
Madagascar	11 598	10 408	-	-	-	-	-	-	1 190	1	7
Malaysia	144 935	95 645	42 000	-	-	-	100	-	7 190	3	55
Mali	10 408	10 408	-	-	-	-	-	-	-	-	-
Mauritius	10 442	10 442	-	-	-	-	-	-	-	-	-
Mexico	1 301 873	801 638	369 600	-	-	-	5 000	5 760	119 875	27	548
Monaco	445 345	15 183	-	97 162	-	-	-	333 000	-	-	-
Mongolia	14 278	10 078	4 200	-	-	-	-	-	-	-	-
Morocco	54 430	48 681	-	d/	-	-	-	-	5 749	3	18
Myanmar	10 683	10 683	-	-	-	-	-	-	-	-	-
Namibia	-	-	-	-	-	-	-	-	-	-	-
Netherlands	3 835 573	2 539 997	722 400	-	437 285 <sup>b/</sup>	24 800	360	808	109 919	51	297
New Zealand	363 307	357 457	-	-	5 000 <sup>b/</sup>	-	-	-	850	1	5
Nicaragua	10 408	10 408	-	-	-	-	-	-	-	-	-
Niger	10 408	10 408	-	-	-	-	-	-	-	-	-
Nigeria	261 154	179 824	79 800	-	-	-	-	-	1 530	1	9
Norway	1 059 595	825 691	222 600	-	-	-	-	-	11 304	4	22
Pakistan	112 639	61 458	25 200	-	-	-	284	-	25 697	15	106
Panama	20 912	20 062	-	-	-	-	-	-	850	1	5
Paraguay	20 816	19 966	-	-	-	-	-	-	850	1	5
Peru	71 235	69 979	-	-	-	-	66	-	1 190	1	7
Philippines	106 962	103 061	-	-	-	-	-	-	3 901	1	7
Poland	1 064 684	703 442	264 600	-	4 620	11 200	81	3 360	77 381	54	339
Portugal	265 943	179 177	75 600	-	-	-	-	5 100	6 066	4	22
Qatar	64 988	62 061	-	2 927	-	-	-	-	-	-	-
Romania	226 283	194 063	-	-	-	-	-	570	31 650	17	88

SCHEDULE E (continued)

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 a/	Meetings and other items a/	Cost-free experts		
									Amount a/	Number	Man-days
Saudi Arabia	1 481 108	1 470 916	-	-	-	-	-	10 192	4	24	
Senegal	10 408	10 408	-	-	-	-	-	-	-	-	
Sierra Leone	10 408	10 408	-	-	-	-	-	-	-	-	
Singapore	97 953	97 897	-	-	-	56	-	-	-	-	
South Africa	448 968	432 966	-	-	-	180	-	15 822	4	24	
Spain	3 290 792	3 012 808	30 000	9 948	92 005	7 500	277	780	137 474	63	448
Sri Lanka	14 132	9 932	4 200	-	-	-	-	-	-	-	-
Sudan	18 417	10 597	4 200	-	-	-	-	3 620	1	26	
Sweden	3 320 123	1 853 729	520 800	203 125	496 462	1 200	698	244 109	115	744	
Switzerland	2 249 018	1 683 063	466 200	-	-	-	3 073	96 682	55	295	
Syrian Arab Republic	40 200	39 098	-	-	-	-	82	1 020	1	6	
Thailand	134 589	86 416	37 800	-	4 996 <sup>b/</sup>	-	52	5 325	3	32	
Tunisia	30 427	29 407	-	-	-	-	-	1 020	1	6	
Turkey	492 819	338 529	142 800	-	2 018 <sup>b/</sup>	-	-	9 472	7	34	
Uganda	10 408	10 408	-	-	-	-	-	-	-	-	
Ukrainian Soviet Socialist Republic	2 408 828	1 875 428	533 400	-	-	-	-	-	-	-	
Union of Soviet Socialist Republics	19 869 824	14 900 195	4 237 800	-	243 902	-	6 357	1 190	480 380	241	1 315
United Arab Emirates	281 783	279 271	-	-	-	-	-	2 512	1	6	
United Kingdom of Great Britain and Northern Ireland	10 394 323	7 163 640	2 020 200	30 263	605 666 <sup>b/</sup>	79 200	5 100	309	489 945	282	1 695
United Republic of Tanzania	11 428	10 408	-	-	-	-	-	1 020	1	6	
United States of America	53 811 469	38 413 926	10 128 500	(108)	3 845 854 <sup>b/e/</sup>	555 400	70 956	4 938	792 003	476	2 715
Uruguay	59 687	40 267	15 000	-	-	-	-	4 420	3	26	
Venezuela	576 254	576 254	-	-	-	-	-	-	-	-	
Viet Nam	18 639	11 383	2 268	-	-	-	-	4 988	2	45	
Yugoslavia	735 908	442 401	189 000	-	-	-	1 000	3 810	99 697	54	378
Zaire	10 534	10 534	-	-	-	-	-	-	-	-	
Zambia	15 597	10 207	4 200	-	-	-	-	1 190	1	7	
Zimbabwe	19 613	19 613	-	-	-	-	-	-	-	-	
<b>TOTAL</b>	<b>216 562 419</b>	<b>145 159 709</b>	<b>35 680 915</b>	<b>13 969 641</b>	<b>12 002 522</b>	<b>1 431 400</b>	<b>333 078</b>	<b>751 575</b>	<b>7 233 579</b>	<b>3 352</b>	<b>24 678</b>

a/ Shown at actual cost where known, otherwise estimates provided by the Agency's Scientific Divisions and/or cost as provided by Member States for Equipment and Supplies; costs as provided by Member States for Meetings and Other Items; and for Cost-Free Experts estimated salary cost of US\$ 170 per day plus cost of travel and subsistence provided by Member States.

b/ Includes contributions to the International Consultative Group on Food Irradiation (ICGFI) from Belgium (\$ 6,990), Canada (\$ 20,833), Federal Republic of Germany (\$ 10,000), France (\$ 12,000), Hungary (\$ 1,852), Indonesia (\$ 1,000), Netherlands (\$ 24,887), New Zealand (\$ 5,000), Poland (\$ 4,620), Thailand (\$ 4,996), Turkey (\$ 2,018), United Kingdom (\$ 16,529), United States of America (\$ 15,000).

c/ Includes contributions to the Third World Academy of Science (TWAS) from Canada (\$ 117,949), Italy (\$ 75,384).

d/ Pledged and paid a voluntary contribution in 1989 relating to 1988 - Myanmar (\$ 3,818).

e/ Includes contributions to the Seibersdorf Training Facilities (STF) Fund from the United States of America (\$ 150,000).

COMBINED TABLE OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1989 AND OF INCOME AND EXPENDITURE IN THE YEAR ENDED 31 DECEMBER 1989

Description	I	II	III	IV	Adjustments <sup>a/</sup>	Total
	Administrative Fund and Working Capital Fund	Technical Assistance and Co-operation Fund	Activities partially financed from the Administrative Fund	Funds administered on behalf of Member States, United Nations and other International Organizations		
<b>ASSETS AND LIABILITIES AS AT 31 DECEMBER 1989</b>						
<b>Assets</b>						
Cash in hand	162 312	159	212 119	158 078	-	532 668
Cash at banks (including interest bearing bank deposits)	46 590 421	20 218 663	3 536 256	21 553 072	-	91 898 412
Contributions receivable	13 626 865	10 539 347	78 879	2 165 792	-	26 410 883
Accounts receivable, sundry debit balances and reserves	6 175 469	7 521 264	203 979	1 151 942	-	15 052 654
<b>Total assets</b>	<b>66 555 067</b>	<b>38 279 433</b>	<b>4 031 233</b>	<b>25 028 884</b>	<b>-</b>	<b>133 894 617</b>
<b>Liabilities</b>						
Reserve for unliquidated obligations	11 853 580	19 231 231	246 048	8 415 626	-	39 746 485
Accounts payable, sundry credit balances and reserves	19 822 286	5 023 093	3 389 604	4 145 325	-	32 380 308
Principal of the Working Capital Fund	4 000 000	-	-	-	-	4 000 000
<b>Total liabilities</b>	<b>35 675 866</b>	<b>24 254 324</b>	<b>3 635 652</b>	<b>12 560 951</b>	<b>-</b>	<b>76 126 793</b>
<b>Fund Balances</b>	<b>30 879 201</b>	<b>14 025 109</b>	<b>395 581</b>	<b>12 467 933</b>	<b>-</b>	<b>57 767 824</b>
<b>INCOME AND EXPENDITURE FOR THE YEAR 1989</b>						
Unused balances as at 1 January	29 961 097	7 958 083	551 595	9 781 764	-	48 252 539
Unliquidated obligations brought forward	10 879 098	17 250 646	483 888	6 298 689	-	34 912 321
Income from contributions	145 159 709	35 677 826	19 750 300	25 189 771	(2 887 346)	222 890 260
Other income	12 705 397	1 634 168	3 304 982	124 329	-	17 768 876
Adjustment of prior years' assessment income (net)	(589 806)	-	-	-	-	(589 806)
<b>Total funds available</b>	<b>198 115 495</b>	<b>62 520 723</b>	<b>24 090 765</b>	<b>41 394 553</b>	<b>(2 887 346)</b>	<b>323 234 190</b>
Disbursements during the year <sup>b/</sup>	144 742 914	29 264 383	23 449 136	20 510 994	(2 887 346)	215 080 081
Unliquidated obligations at year end	11 853 580	19 231 231	246 048	8 415 626	-	39 746 485
Surrender of prior years' cash surpluses	10 639 800	-	-	-	-	10 639 800
<b>Total expenditure</b>	<b>167 236 294</b>	<b>48 495 614</b>	<b>23 695 184</b>	<b>28 926 620</b>	<b>(2 887 346)</b>	<b>265 466 366</b>
<b>Unused balances at year end</b>	<b>30 879 201</b>	<b>14 025 109</b>	<b>395 581</b>	<b>12 467 933</b>	<b>-</b>	<b>57 767 824</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

\$ 1 260 943

International Laboratory of Marine Radioactivity

1 626 403

\$ 2 887 346

b/ Including disbursements in respect of unliquidated obligations carried forward from 1988 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.

