

# THE AGENCY'S ACCOUNTS FOR 1990

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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 1990.

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, with the following observations:

- (a) The Board endorsed the existing Trust Funds and Special Accounts;
- (b) UNDP programme support income has been placed in a special account pursuant to a decision taken by the Board in June.

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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 1990 and of the report of the Board of Governors thereon [\*].

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[\*] GC(XXXV)/954

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[1] INFCIRC/8/Rev.1.



Thirty-fifth regular session

THE AGENCY'S ACCOUNTS FOR 1990

CONTENTS

	<u>Page</u>
Table of contents	v
Introduction to the report on the Agency's Accounts for 1990	1
Part I - Report by the Director General on the budgetary performance for the year 1990	3
Part II - Audit opinion	40
- Report of the External Auditor on the audit of the accounts of the International Atomic Energy Agency for the year ended 31 December 1990	41
Part III - Statements	
I. Administrative Fund and Working Capital Fund	
A. Budget appropriations, expenditures and unencumbered balances, by sections of the budget for the year ended 31 December 1990	52
B. Estimated and actual resources for the year ended 31 December 1990	53
C. Income and expenditure in the year ended 31 December 1990	54
D. Assets, liabilities and surpluses as at 31 December 1990	55
II. General Fund - Operating Fund II Technical Assistance and Co-operation Fund	
A. Resources, expenditures, and unused resources in the year ended 31 December 1990	56
B. Estimated and actual resources in the year ended 31 December 1990	57
C. Income and expenditure in the year ended 31 December 1990	58
D. Assets, liabilities and fund balance as at 31 December 1990	59

III.	Operating Fund I Activities partially financed from the Administrative Fund	
A.	Resources, expenditures and unused resources in the year ended 31 December 1990	60
B.	Estimated and actual resources for the year ended 31 December 1990	61
C.	Income and expenditure in the year ended 31 December 1990	62
D.	Assets, liabilities and fund balance as at 31 December 1990	63
IV.	Funds administered on behalf of Member States, United Nations and other International Organizations	
A.	Resources, expenditures and unused resources in the year ended 31 December 1990	64
B.	Estimated and actual resources for the year ended 31 December 1990	65
C.	Income and expenditure in the year ended 31 December 1990	66
D.	Assets, liabilities and fund balances as at 31 December 1990	67

Part IV - Schedules

A.	Cash and investments	
1.	Current accounts at banks as at 31 December 1990	70
2.	Deposit accounts at banks as at 31 December 1990	71
3.	Current and deposit accounts by fund group and funds as at 31 December 1990	72
B.	Status of contributions	
1.	Contributions to the Regular Budget; Status as at 31 December 1990	73
2.	Status of voluntary contributions to the Technical Assistance and Co-operation Fund as at 31 December 1990	76
3.	Status of advances to the Working Capital Fund as at 31 December 1990	79

	<u>Page</u>
C. Administrative Fund	
Shares of Member States in the 1989 cash surplus	81
D. Technical Assistance and Co-operation	
1. Assessed programme costs Status as at 31 December 1990	83
2. Summary of obligations and disbursements during 1990 and unliquidated obligations as at 31 December 1990	85
E. Resources made available to the Agency	
1. By Member States for 1990 including contributions in cash and in kind	88
2. By the United Nations and other international organizations for 1990 including contributions in cash and in kind	91
F. Combined table of assets and liabilities as at 31 December 1990 and of income and expenditure in the year ended 31 December 1990	92
Part V - Notes to the financial statements	93

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## INTRODUCTION TO THE REPORT ON THE AGENCY'S ACCOUNTS FOR 1990

1. I present herewith the Agency's accounts for the year ended 31 December 1990. My comments on the implementation of the 1990 budget and on 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. The Agency's Accounts, comprising Statements I to IV and Schedules A to F, are presented in Parts III and IV respectively.

At the request of the External Auditor, the Secretariat has prepared "Notes to the Financial Statements" which inter alia summarize the significant accounting policies of the Agency and which are an integral part of the financial statements. They are presented in Part V of the document.

2. Upon a recommendation of the Consultative Committee on Administrative Questions (Finance and Budget) and at the request of the External Auditor, the Secretariat has estimated for the first time the liability of the Agency in relation to the accrued termination entitlements of its staff. The total liability in relation to accrued termination entitlements - such as accumulated annual leave, end-of-service allowances for General Service staff and repatriation benefits for Professional staff - is estimated at \$ 44 million as at 31 December 1990. A breakdown of the entitlements is shown in Note 6 of the "Notes to the Financial Statements".

3. \$ 4 377 650 are shown on Statement I.D as bona fide claims against Member States, debts arising from sales, and other charges originating on or before 31 December 1990. Within these receivables is an amount of \$791 751 booked as receivable from a Member State in respect of income taxes paid for staff members. Of this, an amount ranging from \$526 021 to \$764 557 may be uncollectible since it represents taxes paid for staff members during the period 1 January 1983 through 31 December 1987. The Member State and the Agency disagree as to the applicability of the 1974 Tax Reimbursement Agreement during this period. The Agency is involved in negotiations concerning \$238 536 and the outcome of these negotiations will be known during 1991. The appropriate write-off action in respect of the uncollectibles in question will be taken during the 1991 financial year, and the Board of Governors will be informed.

4. In 1990 a fund was established under the title "Organization of Petroleum Exporting Countries (OPEC) Fund for International Development" in support of the project "Management of Nitrogen Fixation by Trees for Restoring and Maintaining Soil Fertility", which is being carried out by the Joint FAO/IAEA Division of Nuclear Techniques in Food and Agriculture. The financing of this project is reflected in Statements IV.A and IV.B under the heading "Food and agriculture", and in Statements IV.C and IV.D under the fund title.

5. In connection with the establishment of funds, the External Auditor questioned the Secretariat's past implementation of Financial Regulation 7.10, which reads "Trust Funds, Reserve and Special Accounts may be established by the Board of Governors and shall be reported to the General Conference". Specifically, the External Auditor questioned whether notifying the Board of Governors in the manner indicated in paragraph 4 above completely meets the requirements of the Regulation (see Report of the External Auditor, Part II). The Secretariat accordingly intends to request the Board's formal approval for all existing trust funds, reserve and special accounts and to seek a change in Financial Regulation 7.10.

6. The increase in the Working Capital Fund from \$ 4 million to \$ 6 million approved by the General Conference in 1989 and the status of the Fund are reflected in Statement I.D and Schedule B.3.

7. The budgeted figure for UNDP programme support income (\$ 594 000) was exceeded by \$ 32 936. In accordance with sub-paragraph 3 (a) of the 1990 Regular Budget resolution, this amount can be made available to the Department of Technical Co-operation for programme support expenditure. The amount, which it was possible to determine exactly only after the end of 1990, is being held for use by the Department in 1991. The Secretariat will make a proposal to the Board on how it should be used by the Department.

8. Schedule E has been extended so as to include resources in cash and in kind made available by the United Nations, other international organizations and various other institutions. The items in question are presented in Schedule E.2, while Member States' contributions are presented in Schedule E.1.

9. Statements IV.A to IV.D present Funds in Trust under two separate headings:

- Technical Co-operation (funds made available by donors for technical co-operation activities in their own countries)
- Research Institutes (funds made available by institutions in connection with research work done in their own countries)

It is hoped that this presentation will be regarded as an improvement, giving appropriate recognition to the different origin and purpose of the funds in question.

(signed) Hans Blix  
Director General

P A R T 1

REPORT BY THE DIRECTOR GENERAL  
ON BUDGETARY PERFORMANCE IN 1990

I. REGULAR BUDGET

1. The General Conference appropriated an amount of \$162 832 000 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(XXXIII)/RES/516 in order to take into account the average exchange rate actually experienced during the year - AS 11.43 to \$1.
2. The Regular Budget for 1990 at an exchange rate of 11.43 Austrian schillings to one United States dollar amounted to \$178 653 000, of which \$173 720 000 are related to Agency programmes.
3. The 1990 budget provided \$4 621 700 for an increase in post adjustment for staff in the Professional and higher categories. Of this provision, \$1 578 100 was utilized to finance the cost of an increase in salaries, post adjustment and related common staff costs for staff in the Professional and higher categories, which came into effect as of 1 July 1990.
4. In June 1990, the Board of Governors authorized the use of part (\$1 247 000) of the funds budgeted for post adjustment increases to cover the cost in 1990 of a 2.4% increase in GS and M&O salaries and related common staff costs. This increase resulted from a judgement of the ILO Administrative Tribunal to the effect that - contrary to a recommendation of the International Civil Service Commission (ICSC) - the financial benefit accruing to staff in respect of purchases made by them in the VIC Commissary (assessed by the ICSC in 1987 to be 2.4% of the average net salary of a G-5 staff member) should not be taken into account when computing revised GS and M&O salary scales.
5. The remaining funds budgeted for post adjustment increases amounted to \$1 796 600 (see "Unutilized earmarkings for additional post adjustment" in the following table, where all figures include elements corresponding to Shared Support Services).

Appropriation Section	Earmarkings for additional post adjustment	P salary increase effective 1 July 1990	GS & M&O salary increase of 2.4%	Unutilized earmarkings for additional post adjustment
	(a)	(b)	(c)	a - (b+c)
1. Technical Assistance and Co-operation	356 100	120 600	105 300	130 200
2. Nuclear Energy and Safety	795 700	304 600	240 200	250 900
3. Research and Isotopes	566 300	192 500	196 100	177 700
4. Operational Facilities	47 800	14 000	300	33 500
5. Safeguards	2 011 200	657 400	321 300	1 032 500
6. Policy-making Organs	201 300	70 100	50 100	81 100
7. Executive Management and Administration	574 800	195 800	209 600	169 400
8. General Services	68 500	23 100	124 100	(78 700)
	4 621 700	1 578 100	1 247 000	1 796 600

6. The \$78 700 shortfall under Appropriation Section 8, General Services, is due to the fact that in the Division of General Services there is an exceptionally large number of GS and M&O staff relative to the number of staff in the Professional and higher categories.

Table 1  
Summary of expenditure by Appropriation Section

Appropriation Section	Appropriations	Total expenditures	Unutilized or (overutilized) earmarkings for additional post adjustment */	Net (Overruns) or underruns of appropriations
	1	2	3	1-(2+3)
1. Technical Assistance and Co-operation	10 317 000	10 170 379	130 200	16 421
2. Nuclear Energy and Safety	31 425 000	31 030 529	250 900	143 571
3. Research and Isotopes	23 435 000	23 219 649	177 700	37 651
4. Operational Facilities	3 310 000	3 272 016	33 500	4 484
5. Safeguards	59 714 000	58 625 798	1 032 500	55 702
6. Policy-making Organs	6 875 000	6 691 309	81 100	12 591
7. Executive Management and Administration	19 329 000	18 795 325	169 400	364 275
8. General Services	19 405 000	19 472 096	(78 700)	11 604
<b>Total Agency programme budget</b>	<b>173 720 000</b>	<b>171 277 101</b>	<b>1 796 600</b>	<b>646 299</b>
<b>Total Agency programme budget</b>	<b>173 720 000</b>	<b>171 277 101</b>	<b>1 796 600</b>	<b>646 299</b>
9. Reimbursable Work for Others	4 933 000	5 223 173	-	(290 173)
<b>TOTAL REGULAR BUDGET</b>	<b>178 653 000</b>	<b>176 500 274</b>	<b>1 796 600</b>	<b>356 126</b>

\*/ Earmarkings for additional post adjustment minus cost of increase of Professional salaries and minus 2.4% increase of GS and M&O salaries

7. Total expenditures for Agency programmes amounted to \$171 277 101. After deduction of the unutilized earmarkings (\$1 796 600), an amount of \$646 299 - or 0.4% of the budget - remained unspent in respect of Agency programmes. Consequently, the expenditure rate for Agency programmes was 99.6%, compared to an expenditure rate of 97.7% in 1989.

8. The increase in the total expenditure rate for Agency programmes was due partly to the abolition of the "delivery principle" (through the amendment of Financial Regulation 5.03 approved by the Board of Governors in June 1990).

Comparison of 1990 expenditure rates<sup>\*/</sup>  
with 1989 expenditure Rates

Appropriation Section	1990 expenditure rates %	1989 expenditure rates %
1. Technical Assistance and Co-operation	99.8	98.5
2. Nuclear Energy and Safety	99.5	96.3
3. Research and Isotopes	99.8	98.1
4. Operational Facilities	99.9	98.4
5. Safeguards	99.9	97.4
6. Policy-making Organs	99.8	94.8
7. Executive Management and Administration	98.1	98.4
8. General Services	99.9	99.9
Total Agency programmes	99.6	97.7

\* / Expenditure rate: expenditures compared to budget appropriations (budget appropriations reduced by unutilized earmarkings).

Table 2  
Summary by item of expenditure

Item of expenditure	Budgetary performance		
	Appropriations 1990	Total expenditures 1990	(Overruns) or underruns of appropriations
Salaries for established posts - P	47 241 500	41 243 537	5 997 963
Temporary assistance - P	1 068 000	2 272 064	(1 204 064)
Salaries for established posts - GS, M&O	24 898 500	26 062 815	(1 164 315)
Temporary assistance - GS, M&O	716 900	1 382 475	(665 575)
Common staff costs	24 694 200	25 318 470	(624 270)
Overtime	305 600	257 254	48 346
<b>Sub-total: Staff costs</b>	<b>98 924 700</b>	<b>96 536 615</b>	<b>2 388 085</b>
Travel	14 002 200	12 746 953	1 255 247
Representation and hospitality	192 200	165 156	27 044
Training	432 500	385 770	46 730
Experts	742 300	138 014	604 286
Equipment: leased or rented	580 100	403 079	177 021
Equipment: purchased	5 264 000	7 832 048	(2 568 048)
Supplies and materials	3 850 600	3 882 730	(32 130)
General operating expenses	15 891 500	14 485 706	1 405 794
Contracts	1 313 000	2 067 444	(754 444)
Research and technical contracts	3 130 100	3 108 522	21 578
Miscellaneous	2 656 500	2 654 026	2 474
<b>Sub-total: Other direct costs</b>	<b>48 055 000</b>	<b>47 869 448</b>	<b>185 552</b>
Conference services	928 700	903 106	25 594
Interpretation services	1 119 000	956 864	162 136
Translation services	7 482 900	7 168 702	314 198
Printing and publishing services	6 818 100	7 247 287	(429 187)
Data processing services	6 907 600	7 090 439	(182 839)
Contracts administration services	475 100	542 006	(66 906)
Other services	2 390 200	2 349 531	40 669
Radiation protection services	618 700	613 103	5 597
<b>Sub-total: Shared costs</b>	<b>26 740 300</b>	<b>26 871 038</b>	<b>(130 738)</b>
<b>Total Agency programmes</b>	<b>173 720 000</b>	<b>171 277 101</b>	<b>2 442 899</b>
<b>Less: Unutilized earmarkings</b>	<b>1 796 600</b>	<b>-</b>	<b>1 796 600</b>
<b>Total Agency programmes (excluding unutilized earmarkings)</b>	<b>171 923 400</b>	<b>171 277 101</b>	<b>646 299</b>
Reimbursable work for others	4 933 000	5 223 173	(290 173)
<b>CONSOLIDATED TOTAL: Excluding unutilized earmarkings</b>	<b>176 856 400</b>	<b>176 500 274</b>	<b>356 126</b>

9. The underrun in respect of "Salaries - established posts - P" shown in Table 2 resulted partly from the fact that the salary and post adjustment increase for staff in the Professional and higher categories came into effect only as of 1 July 1990; moreover, the percentage increase was below that provided for in the budget, which had provided funds for bringing the salaries in question up to the level of 1984 - the year in which the General Assembly had frozen the post adjustment in respect of inflation-related changes (as opposed to exchange-rate-related changes). About half of the budgetary underrun related to temporary vacancies resulting partly from greater staff turnover than had been assumed and partly from delayed recruitment (see Appropriation Section 5, Safeguards, para. 32).

10. The overrun in respect of "Temporary assistance - P" resulted from the need to meet a temporary shortage of regular Professional staff, due mainly to recruitment difficulties but also to an increase in the demand of Member States for Agency services (see Appropriation Section 2, Nuclear Energy and Safety, para. 23).

11. Most of the overrun in respect of "Salaries - established posts - GS, M&O" resulted from the ILO Administrative Tribunal judgement referred to in paragraph 4 above. A smaller part was due to the fact that the annual interim adjustment (resulting from movements of the combined cost of living and industrial wage index for Austria) to GS and M&O staff salaries exceeded the budgetary provision by about 2%.

12. The overrun of the budgetary provision for "Temporary assistance - GS, M&O" resulted from a heavier than expected workload and from the need to hire additional secretarial staff for cost-free experts.

13. The higher than expected expenditures in respect of "Common staff costs" resulted from increases in United Nations Joint Staff Pension Fund contributions associated with the aforementioned increases in salaries.

14. The underrun in respect of "Travel" related mainly to lower meeting costs than those foreseen under Appropriation Section 2, Nuclear Energy and Safety.

15. The purchase of safeguards equipment (see para. 32) and of electronic data processing equipment (see paras 25, 37 and 38) accounted for the overrun in respect of "Equipment purchased".

16. About half of the underrun in respect of "General operating expenses" related to Appropriation Section 8, General Services (see para. 39). Lower than expected utility costs for the Seibersdorf Laboratory (Appropriation Section 3, Research and Isotopes) accounted for part of the underrun.

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

18. The underrun in respect of "Equipment: leased or rented" is due the fact that some rented computer equipment was replaced by purchased equipment.



Table 3  
Summary by item of expenditure  
Shared Support Services

Item of expenditure	Budgetary performance		
	Appropriations 1990	Total expenditures 1990	(Overruns) or underruns of appropriations
Salaries for established posts - P	7 767 900	7 087 907	679 993
Temporary assistance - P	808 000	862 450	(54 450)
Salaries for established posts - GS, M&O	8 783 500	9 231 446	(447 946)
Temporary assistance - GS, M&O	276 000	329 517	(53 517)
Common staff costs	5 689 800	5 845 485	(155 685)
Overtime	102 700	149 833	(47 133)
<b>Sub-total: Staff costs</b>	<b>23 427 900</b>	<b>23 506 638</b>	<b>(78 738)</b>
Travel	186 600	164 398	22 202
Representation and hospitality	2 200	386	1 814
Training	110 600	64 315	46 285
Experts	68 100	95 056	(26 956)
Equipment: leased or rented	2 369 500	2 030 998	338 502
Equipment: purchased	164 300	296 430	(132 130)
Supplies and materials	2 173 500	2 393 746	(220 246)
General operating expenses	2 205 100	1 824 393	380 707
Contracts	934 300	1 242 512	(308 212)
Miscellaneous	31 200	475 339	(444 139)
<b>Sub-total: Other direct costs</b>	<b>8 245 400</b>	<b>8 587 573</b>	<b>(342 173)</b>
Translation services	23 300	28 697	(5 397)
Printing and publishing services	130 400	132 703	(2 303)
Data processing services	964 700	960 963	3 737
<b>Sub-total: Shared costs</b>	<b>1 118 400</b>	<b>1 122 363</b>	<b>(3 963)</b>
<b>Total</b>	<b>32 791 700</b>	<b>33 216 574</b>	<b>(424 874)</b>
Less: Cross-charge (above)	1 118 400	1 122 363	(3 963)
Reimbursable work for others	4 933 000	5 223 173	(290 173)
<b>Sub-total</b>	<b>6 051 400</b>	<b>6 345 536</b>	<b>(294 136)</b>
<b>TOTAL</b>	<b>26 740 300</b>	<b>26 871 038</b>	<b>(130 738)</b>
Less: Unutilized earmarkings	41 500	-	41 500
<b>TOTAL: Excluding unutilized earmarkings</b>	<b>26 698 800</b>	<b>26 871 038</b>	<b>(172 238)</b>

19. The overrun relating to "Supplies and materials" resulted mainly from increased requirements for paper and other printing materials in order to meet the greater than expected needs of other VIC-based organizations.

20. Distribution costs for publications were provided for under "General operating expenses", whereas the actual expenditures (mailing costs) are shown partly under "Miscellaneous". This resulted in an underrun in respect of "General operating expenses" and an overrun in respect of "Miscellaneous".

Section 1. Technical Assistance and Co-operation \*/

Exhibit 1

Item of expenditure	Budgetary performance		
	Appropriations 1990	Total expenditures 1990	(Overruns) or underruns of appropriations
Salaries for established posts - P	3 612 100	3 150 525	461 575
Temporary assistance - P	11 600	27 279	(15 679)
Salaries for established posts - GS, M&O	2 450 000	2 579 051	(129 051)
Temporary assistance - GS, M&O	51 700	136 001	(84 301)
Common staff costs	2 048 100	2 125 465	(77 365)
Overtime	6 600	4 054	2 546
<b>Sub-total: Staff costs</b>	<b>8 180 100</b>	<b>8 022 375</b>	<b>157 725</b>
Travel	211 000	173 176	37 824
Representation and hospitality	3 300	1 829	1 471
Experts	40 200	873	39 327
Equipment: leased or rented	-	3 821	(3 821)
Equipment: purchased	8 500	121 511	(113 011)
Supplies and materials	17 200	36 836	(19 636)
General operating expenses	72 800	57 408	15 392
Miscellaneous	2 400	421	1 979
<b>Sub-total: Other direct costs</b>	<b>355 400</b>	<b>395 875</b>	<b>(40 475)</b>
Interpretation services	-	6 096	(6 096)
Translation services	608 300	576 850	31 450
Printing and publishing services	37 400	38 422	(1 022)
Data processing services	1 135 800	1 130 761	5 039
<b>Sub-total: Shared costs</b>	<b>1 781 500</b>	<b>1 752 129</b>	<b>29 371</b>
<b>TOTAL</b>	<b>10 317 000</b>	<b>10 170 379</b>	<b>146 621</b>
Less: Unutilized earmarkings	130 200	-	130 200
<b>TOTAL: Excluding unutilized earmarkings</b>	<b>10 186 800</b>	<b>10 170 379</b>	<b>16 421</b>

\*/ This table covers obligations under the Regular Budget only.

21. The purchase of equipment for further office automation accounted for the overrun in respect of "Equipment: purchased".

Section 2. Nuclear Energy and Safety

Exhibit 2

Item of expenditure	Budgetary performance		
	Appropriations 1990	Total expenditures 1990	(Overruns) or underruns of appropriations
Salaries for established posts - P	7 583 600	6 493 716	1 089 884
Temporary assistance - P	740 100	1 386 533	(646 433)
Salaries for established posts - GS, M&O	2 823 300	2 989 375	(166 075)
Temporary assistance - GS, M&O	211 600	483 621	(272 021)
Common staff costs	3 800 100	3 953 341	(153 241)
Overtime	29 000	22 657	6 343
<b>Sub-total: Staff costs</b>	<b>15 187 700</b>	<b>15 329 243</b>	<b>(141 543)</b>
Travel	4 938 900	3 940 327	998 573
Representation and hospitality	55 900	55 664	236
Training	4 400	229	4 171
Experts	2 700	690	2 010
Equipment: leased or rented	105 200	30 462	74 738
Equipment: purchased	147 700	486 146	(338 446)
Supplies and materials	238 000	169 061	68 939
General operating expenses	416 500	274 842	141 658
Contracts	359 300	488 654	(129 354)
Research and technical contracts	695 200	809 113	(113 913)
Miscellaneous	126 900	196 797	(69 897)
<b>Sub-total: Other direct costs</b>	<b>7 090 700</b>	<b>6 451 985</b>	<b>638 715</b>
Conference services	353 000	409 497	(56 497)
Interpretation services	358 700	263 629	95 071
Translation services	927 800	833 442	94 358
Printing and publishing services	3 706 600	3 791 828	(85 228)
Data processing services	1 805 800	1 939 506	(133 706)
Contract administration services	109 100	116 822	(7 722)
Other services	1 721 000	1 731 615	(10 615)
Radiation protection services	164 600	162 962	1 638
<b>Sub-total: Shared costs</b>	<b>9 146 600</b>	<b>9 249 301</b>	<b>(102 701)</b>
<b>TOTAL</b>	<b>31 425 000</b>	<b>31 030 529</b>	<b>394 471</b>
Less: Unutilized earmarkings	250 900	-	250 900
<b>TOTAL: Excluding unutilized earmarkings</b>	<b>31 174 100</b>	<b>31 030 529</b>	<b>143 571</b>

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

23. The net underrun in respect of "Salaries - established posts - P" - i.e. \$1 089 884 minus \$490 500 (earmarkings for additional post adjustment minus the cost of the increase in Professional salaries) - was due to the fact that some posts remained vacant for a longer period than foreseen. Recruitment delays made it necessary to employ more Professional staff on a temporary basis ("Temporary assistance - P") in order to ensure implementation of the programme; the overrun in respect of "Temporary assistance - P" was due also to a considerable increase in the demand of Member States for safety services (e.g. ASSET, OSART, IPERS and INSARR missions).

24. The underrun in respect of "Travel" was due mainly to the fact that the travel costs of more meeting participants than expected were borne by Member States.

25. The overrun in respect of "Equipment: purchased" was due mainly to the purchase of data processing equipment required for establishing new databases (e.g. databases on comparative risk assessment and on radon in the human environment) and of personal computers necessary for the introduction of Local Area Networks (LANs).

Section 3. Research and Isotopes

Exhibit 3

Item of expenditure	Budgetary performance		
	Appropriations 1990	Total expenditures 1990	(Overruns) or underruns of appropriations
Salaries for established posts - P	6 535 300	5 630 510	904 790
Temporary assistance - P	166 200	368 763	(202 563)
Salaries for established posts - GS, M&O	4 197 800	4 387 125	(189 325)
Temporary assistance - GS, M&O	192 600	357 458	(164 858)
Common staff costs	3 674 700	3 824 897	(150 197)
Overtime	95 800	81 854	13 946
<b>Sub-total: Staff costs</b>	<b>14 862 400</b>	<b>14 650 607</b>	<b>211 793</b>
Travel	1 974 500	1 679 860	294 640
Representation and hospitality	31 600	25 378	6 222
Training	23 300	15 714	7 586
Experts	209 200	51 916	157 284
Equipment: leased or rented	90 100	27 846	62 254
Equipment: purchased	875 000	1 189 092	(314 092)
Supplies and materials	810 200	956 467	(146 267)
General operating expenses	1 535 700	1 345 265	190 435
Contracts	36 500	47 933	(11 433)
Research and technical contracts	2 269 100	2 198 437	70 663
Miscellaneous	318 600	311 869	6 731
<b>Sub-total: Other direct costs</b>	<b>8 173 800</b>	<b>7 849 777</b>	<b>324 023</b>
Conference services	235 000	183 448	51 552
Interpretation services	140 100	140 208	(108)
Translation services	463 000	375 381	87 619
Printing and publishing services	1 324 600	1 728 375	(403 775)
Data processing services	563 900	563 139	761
Contract administration services	347 200	405 614	(58 414)
Laboratory services	(2 675 000)	(2 676 900)	1 900
<b>Sub-total: Shared costs</b>	<b>398 800</b>	<b>719 265</b>	<b>(320 465)</b>
<b>TOTAL</b>	<b>23 435 000</b>	<b>23 219 649</b>	<b>215 351</b>
Less: Unutilized earmarkings	177 700	-	177 700
<b>TOTAL: Excluding unutilized earmarkings</b>	<b>23 257 300</b>	<b>23 219 649</b>	<b>37 651</b>

26. 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.

27. The net underrun in respect of "Salaries - established posts - P" - i.e. \$904 790 minus \$305 200 (earmarkings for additional post adjustment minus the cost of the increase in Professional salaries) - was due mainly to the fact that some posts remained vacant for a longer period than foreseen. Another reason for the underrun was that a number of staff members were assigned to technical co-operation projects which were charged for the cost of their salaries.

28. The overrun in respect of "Equipment: purchased" related mainly to the Laboratories and reflects the cost of scientific equipment required in connection with molecular biology activities and with the project on the radiological consequences of the Chernobyl accident. Additional funds were also required for a major overhaul of the electrical system and for road repairs at the Seibersorf Laboratory.

Section 4. Operational Facilities

Exhibit 4

Item of expenditure	Budgetary performance		
	Appropriations 1990	Total expenditures 1990	(Overruns) or underruns of appropriations
Salaries for established posts - P	573 200	443 622	129 578
Salaries for established posts - GS, M&O	550 000	595 730	(45 730)
Temporary assistance - GS, M&O	-	32 906	(32 906)
Common staff costs	376 100	383 439	(7 339)
<b>Sub-total: Staff costs</b>	<b>1 499 300</b>	<b>1 455 697</b>	<b>43 603</b>
Travel	55 600	70 813	(15 213)
Representation and hospitality	1 100	1 654	(554)
Training	2 200	606	1 594
Experts	10 200	2 736	7 464
Equipment: leased or rented	5 300	8 206	(2 906)
Equipment: purchased	140 600	129 932	10 668
Supplies and materials	110 100	167 719	(57 619)
General operating expenses	59 700	70 894	(11 194)
Contracts	3 100	998	2 102
Research and technical contracts	65 100	15 000	50 100
Miscellaneous	1 277 100	1 274 396	2 704
<b>Sub-total: Other direct costs</b>	<b>1 730 100</b>	<b>1 742 954</b>	<b>(12 854)</b>
Translation services	1 100	-	1 100
Printing and publishing services	75 000	69 016	5 984
Contract administration services	4 500	4 349	151
<b>Sub-total: Shared costs</b>	<b>80 600</b>	<b>73 365</b>	<b>7 235</b>
<b>TOTAL</b>	<b>3 310 000</b>	<b>3 272 016</b>	<b>37 984</b>
Less: Unutilized earmarkings	33 500	-	33 500
<b>TOTAL: Excluding unutilized earmarkings</b>	<b>3 276 500</b>	<b>3 272 016</b>	<b>4 484</b>

29. 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).

30. Expenditure on the Trieste Centre and the Monaco Laboratory funded from outside the Regular Budget is 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 1990	Total expenditures 1990	(Overruns) or underruns of appropriations
Salaries for established posts - P	21 910 000	19 287 699	2 622 301
Temporary assistance - P	42 100	445 414	(403 314)
Salaries for established posts - GS, M&O	7 120 000	7 449 855	(329 855)
Temporary assistance - GS, M&O	-	6 733	(6 733)
Common staff costs	9 726 500	9 649 969	76 531
Overtime	11 800	19 159	(7 359)
<b>Sub-total: Staff costs</b>	<b>38 810 400</b>	<b>36 858 829</b>	<b>1 951 571</b>
Travel	6 171 000	6 240 615	(69 615)
Representation and hospitality	24 800	20 333	4 467
Training	247 800	231 547	16 253
Experts	297 000	21 534	275 466
Equipment: leased or rented	337 700	302 619	35 081
Equipment: purchased	3 588 800	4 719 531	(1 130 731)
Supplies and materials	1 503 100	1 388 362	114 738
General operating expenses	1 319 500	1 123 785	195 715
Contracts	897 200	1 232 594	(335 394)
Research and technical contracts	100 700	85 972	14 728
Miscellaneous	325 800	382 400	(56 600)
<b>Sub-total: Other direct costs</b>	<b>14 813 400</b>	<b>15 749 292</b>	<b>(935 892)</b>
Conference services	19 900	7 215	12 685
Translation services	376 700	330 154	46 546
Printing and publishing services	40 900	37 543	3 357
Data processing services	2 091 900	2 083 803	8 097
Contract administration services	14 300	15 221	(921)
Laboratory services	2 675 000	2 676 900	(1 900)
Other services	417 400	416 700	700
Radiation protection services	454 100	450 141	3 959
<b>Sub-total: Shared costs</b>	<b>6 090 200</b>	<b>6 017 677</b>	<b>72 523</b>
<b>TOTAL</b>	<b>59 714 000</b>	<b>58 625 798</b>	<b>1 088 202</b>
Less: Unutilized earmarkings	1 032 500	-	1 032 500
<b>TOTAL: Excluding unutilized earmarkings</b>	<b>58 681 500</b>	<b>58 625 798</b>	<b>55 702</b>

31. The net underrun in respect of "Salaries - established posts - P" - i.e. \$2 622 301 minus \$1 505 000 (earmarkings for additional post adjustment minus the cost of the increase in Professional salaries) - amounted to \$1 117 301. This underrun was the result of a Department decision to delay the recruitment of new inspectors.

32. During preparation of the 1990 budget, many Board members called for a reduction in the draft budget estimates for Safeguards. This was accomplished in part by reducing the estimates for the replacement of photo surveillance systems by video surveillance systems, although it was pointed out at the time that economy measures would be necessary if it was found in practice that the life of the existing photo surveillance systems could not be extended. That was found to be the case by the beginning of 1990, when steps had to be taken to acquire video systems urgently. Part of the cost of acquiring video systems was met from an extrabudgetary contribution made by the Government of the United States of America. In order to finance the remainder, a decision was taken to delay recruitment; there was a decrease in the required inspection effort in 1990 (caused by unexpected changes in the operating conditions at a number of facilities - particularly in Canada, Germany and Japan), and it was therefore possible not to recruit any new inspectors until the autumn training courses for new inspectors, with a resulting lapse factor of 12 person-years more than foreseen in the 1990 budget.

33. The overrun in respect of "Temporary assistance - P" and the underrun in respect of "Experts" are related: partly cost-free experts provided for under "Experts" were charged against "Temporary assistance - P".

34. Most (about \$200 000) of the overrun in respect of "Contracts" related to the cost of dealing with residues of safeguards samples at the Safeguards Analytical Laboratory (SAL). The Department of Safeguards has endeavoured, without success, to secure the return of such samples to the countries of origin or their disposal within the framework of national safeguards support programmes. Accordingly, contracts were concluded with two organizations for removal of the material from SAL and its treatment and disposal in the home countries of those organizations.

Section 6. Policy-making Organs

Exhibit 6

Item of expenditure	Budgetary performance		
	Appropriations 1990	Total expenditures 1990	(Overruns) or underruns of appropriations
Salaries for established posts - P	270 200	243 428	26 772
Temporary assistance - P	-	9 038	(9 038)
Salaries for established posts - GS, M&O	103 300	111 353	(8 053)
Temporary assistance - GS, M&O	35 300	37 303	(2 003)
Common staff costs	136 400	134 385	2 015
Overtime	67 700	73 791	(6 091)
<b>Sub-total: Staff costs</b>	<b>612 900</b>	<b>609 298</b>	<b>3 602</b>
Travel	128 900	200 453	(71 553)
Representation and hospitality	18 100	12 080	6 020
Equipment: leased or rented	30 000	25 808	4 192
Equipment: purchased	5 300	14 451	(9 151)
Supplies and materials	12 400	3 744	8 656
General operating expenses	50 800	38 296	12 504
Contracts	4 200	7 585	(3 385)
Miscellaneous	29 400	18 425	10 975
<b>Sub-total: Other direct costs</b>	<b>279 100</b>	<b>320 842</b>	<b>(41 742)</b>
Conference services	319 700	302 946	16 754
Interpretation services	491 100	409 771	81 329
Translation services	4 298 000	4 310 075	(12 075)
Printing and publishing services	755 500	710 085	45 415
Data processing services	28 700	28 292	408
<b>Sub-total: Shared costs</b>	<b>5 893 000</b>	<b>5 761 169</b>	<b>131 831</b>
<b>TOTAL</b>	<b>6 785 000</b>	<b>6 691 309</b>	<b>93 691</b>
Less: Unutilized earmarkings	81 100	-	81 100
<b>TOTAL: Excluding unutilized earmarkings</b>	<b>6 703 900</b>	<b>6 691 309</b>	<b>12 591</b>

Section 7. Executive Management and Administration

Exhibit 7

Item of expenditure	Budgetary performance		
	Appropriations 1990	Total expenditures 1990	(Overruns) or underruns of appropriations
Salaries for established posts - P	6 024 900	5 316 754	708 146
Temporary assistance - P	108 000	35 037	72 963
Salaries for established posts - GS, M&O	4 423 000	4 531 623	(108 623)
Temporary assistance - GS, M&O	205 000	312 775	(107 775)
Common staff costs	3 599 700	3 718 929	(119 229)
Overtime	46 500	41 678	4 822
<b>Sub-total: Staff costs</b>	<b>14 407 100</b>	<b>13 956 796</b>	<b>450 304</b>
Travel	514 000	430 290	83 710
Representation and hospitality	56 700	47 502	9 198
Training	154 800	137 674	17 126
Experts	183 000	60 265	122 735
Equipment: leased or rented	11 800	4 317	7 483
Equipment: purchased	85 900	250 470	(164 570)
Supplies and materials	88 900	112 166	(23 266)
General operating expenses	275 500	145 798	129 702
Contracts	12 700	289 680	(276 980)
Miscellaneous	434 000	370 634	63 366
<b>Sub-total: Other direct costs</b>	<b>1 817 300</b>	<b>1 848 796</b>	<b>(31 496)</b>
Conference services	1 100	-	1 100
Interpretation services	129 100	137 160	(8 060)
Translation services	803 500	738 724	64 776
Printing and publishing services	791 000	751 091	39 909
Data processing services	1 128 100	1 161 542	(33 442)
Other services	251 800	201 216	50 584
<b>Sub-total: Shared costs</b>	<b>3 104 600</b>	<b>2 989 733</b>	<b>114 867</b>
<b>TOTAL</b>	<b>19 329 000</b>	<b>18 795 325</b>	<b>533 675</b>
Less: Unutilized earmarkings	169 400	-	169 400
<b>TOTAL: Excluding unutilized earmarkings</b>	<b>19 159 600</b>	<b>18 795 325</b>	<b>364 275</b>

35. The net underrun in respect of "Salaries - established posts - P" - i.e. \$708 146 minus \$395 300 (earmarkings for additional post adjustment minus by the cost of the increase of Professional salaries) - amounted to \$312 846; it resulted from the fact that some posts remained vacant for a longer period than foreseen.

36. A consultancy firm was engaged to develop a new payroll system, to replace the existing one, which no longer meets the Agency's requirements. The first phase of the firm's work (definition of the Agency's requirements) and part of the second phase (conceptual design) were financed through an extrabudgetary contribution from the Government of Germany, but the remainder of the second phase had to be covered from the Regular Budget, with the result that there was an overrun in respect of "Contracts".

37. The overrun in respect of "Equipment: purchased" also related to the development of a new payroll system, the Division of Personnel and the Division of Budget and Finance requiring a number of new personal computers in this connection.

Section 8. General Services

Exhibit 8

Item of expenditure	Budgetary performance		
	Appropriations 1990	Total expenditures 1990	(Overruns) or underruns of appropriations
Salaries for established posts - P	732 200	677 283	54 917
Salaries for established posts - GS, M&O	3 231 100	3 418 703	(187 603)
Temporary assistance - GS, M&O	20 700	15 678	5 022
Common staff costs	1 332 600	1 528 045	(195 445)
Overtime	48 200	14 061	34 139
<b>Sub-total: Staff costs</b>	<b>5 364 800</b>	<b>5 653 770</b>	<b>(288 970)</b>
Travel	8 300	11 419	(3 119)
Representation and hospitality	700	716	(16)
Equipment: purchased */	412 200	920 915	(508 715)
Supplies and materials */	1 070 700	1 048 375	22 325
General operating expenses */	12 161 000	11 429 418	731 582
Miscellaneous	142 300	99 084	43 216
<b>Sub-total: Other direct costs</b>	<b>13 795 200</b>	<b>13 509 927</b>	<b>285 273</b>
Translation services	4 500	4 076	424
Printing and publishing services	87 100	120 927	(33 827)
Data processing services	153 400	183 396	(29 996)
<b>Sub-total: Shared costs</b>	<b>245 000</b>	<b>308 399</b>	<b>(63 399)</b>
<b>TOTAL</b>	<b>19 405 000</b>	<b>19 472 096</b>	<b>(67 096)</b>
Plus: Earmarkings **/	78 700	-	78 700
<b>TOTAL: Including earmarkings **/</b>	<b>19 483 700</b>	<b>19 472 096</b>	<b>11 604</b>

\*/ VIC operating costs included under these items of expenditure

	10 820 900	10 218 946	601 954
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\*\*/ Amount of earmarkings required to cover the increase in salaries of Professional staff and of the GS and M&O staff (2.4%).

38. The overrun in respect of "Equipment: purchased" was due to purchases of electronic data equipment for continued computerization within the Secretariat as a whole.

39. About half of the underrun in respect of "General operating expenses" resulted from a reduction in VIC operating costs, due to lower utility costs than provided for. Lower than expected expenditures on communications accounted for the remainder of the underrun.

40. Actual expenditures in respect of VIC operating costs (see footnote to Exhibit 8) were \$601 954, or 5.6%, below the budgetary provision. This was due largely to the fact that UNIDO's allocation for VIC operations was lower in 1990 than in the previous year.

Appropriation Section 9, Reimbursable Work for Others

Exhibit 9

Services	Appropriation 1990	Total expenditures	(Overruns) or underruns of appropriations
Medical services	681 000	742 936	(61 936)
Library services	1 039 000	1 040 406	(1 406)
Data processing services	1 482 000	1 416 471	65 529
Translation services	-	16 029	(16 029)
Printing services	1 486 000	1 764 622	(278 622)
Radiation protection services	245 000	242 709	2 291
<b>TOTAL</b>	<b>4 933 000</b>	<b>5 223 173</b>	<b>(290 173)</b>

41. 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.

42. Total expenditures exceeded the budgetary estimates, owing mainly to the fact that the Agency provided more printing services to other VIC-based organizations than foreseen. The associated additional Agency costs were fully recovered by additional revenue earned through the provision of the services in question.

ANNEX

Trust Fund for Purchase of Equipment  
Related to Research Contracts

Financial Status of the Fund

Resources held in trust as of 1990-01-01	\$1 655 355
Increase of resources during 1990	<u>\$1 568 595</u>
Total resources available	<u>\$3 223 950</u>
Disbursements during 1990	\$1 199 949
Unliquidated obligations at year end	<u>\$ 161 996</u>
	<u>\$1 361 945</u>
Resources held in trust at year end	<u>\$1 862 005</u>

43. 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 the procurement of equipment and supplies on their behalf. The problems involved in specifying and locating the correct supplies to meet the special requirements of research institutes result in delays in the ordering of equipment and in a relatively large amount of unliquidated funds at year end.



## II. TECHNICAL CO-OPERATION

44. This report summarizes the financial status of technical co-operation activities. Detailed analysis of technical co-operation programme delivery during the 1990 calendar year will be provided in a report by the Director General to the June 1991 session of the Board of Governors.

45. By resolution GC(XXXIII)/RES/517, adopted on 29 September 1989, the General Conference decided upon a target of \$45.5 million for voluntary contributions to the Agency's Technical Assistance and Co-operation Fund (TACF) for 1990. As at 31 December 1990, 85% (\$38 797 255) of the 1990 TACF target had been pledged and 95% (\$36 855 225) of the pledged amount paid. In addition, pledges and payments of \$51 819 against prior-year targets had been made. The amount of assessed programme costs collected in 1990 was \$1 651 199. As regards miscellaneous income to the TACF, there was a net loss of \$5 840 948, made up as follows: \$1 688 658 of interest income; \$271 of other income; and currency exchange losses of \$7 529 877 (due mainly to a devaluation of a major currency - the rouble).

46. The 1990 financial resources of the TACF totalled \$67 915 665, consisting of \$33 256 340 in unused balances and amounts held against unliquidated obligations at 1 January 1990 and of \$34 659 325 in 1990 income. The allocation of the resources can be seen in Statement IIA. The \$1 620 538 under the heading "Undistributed" represents the excess of resources received in 1990 over the resource estimate on which the TACF-financed programme had been based.

47. In 1990, the resources made available by UNDP and the United Nations Financing System for Science and Technology for Development (UNFSSTD) in accordance with their approved project budgets amounted to \$3 223 083 \*/.

48. The 1990 extrabudgetary resources of \$17 111 029 for technical co-operation consisted of \$12 132 925 in unused balances and amounts held against unliquidated obligations and of \$4 978 104 in 1990 income. The 1989 extrabudgetary resources had amounted to \$18 876 248 (i.e. \$1 765 189 more than those of 1990); the difference was due mainly to an exchange loss in the USSR extrabudgetary fund caused by a change in the rouble/dollar exchange rate.

\*/ The Agency implements UNDP and UNFSSTD projects as an executing agency or an associated/co-operating agency. UNDP and UNFSSTD were charged support costs of \$626 936 for 1990 project implementation by the Agency.

Financial Status of Technical Co-operation Resources

49. Table 4 summarizes the resources available for technical co-operation in 1990 and their utilization.

Table 4  
Consolidated Financial Status of Technical Co-operation Resources

	Total resources available	Disbursements 1990	Unliquidated obligations 1990	Total expenditure (2)+(3)	Percentage (4)/(1)
	(1)	(2)	(3)	(4)	(5)
I. Technical Assistance and Co-operation Fund (TACF)	67 915 665	36 704 875	17 147 096	53 851 971	79%
II. UNDP and UNFSSD	3 223 083	1 963 549	892 215	2 855 764	89%
III. Extrabudgetary resources	17 111 029	7 311 827	3 644 949	10 956 776	64%
<b>Total technical co-operation resources</b>	<b>88 249 777</b>	<b>45 980 251</b>	<b>21 684 260</b>	<b>67 664 511</b>	<b>77</b>

50. Table 4 shows that \$67 664 511, or 77%, of the total resources were utilized in 1990. The TACF accounted for the largest portion (80%), UNDP and UNFSSTD for 4% and extrabudgetary resources for 16%.

51. The following data show that resource utilization for all technical co-operation activities increased in 1990 over the levels reached in 1989. \*/

Expenditure (disbursements and unliquidated obligations) as a proportion of total resources available		
	1989 %	1990 %
I. Technical Assistance and Co-operation Fund	78	79
II. UNDP and UNFSSTD	70	89
III. Extrabudgetary resources	60	64
TOTAL	73	77

\*/ See Table 4 in Section II ("Technical Co-operation") of Part I ("Report by the Director General on Budgetary Performance") of document GC(XXXIV)/916. The utilization of UNDP and UNFSSTD resources for 1989 has been placed on a comparable basis - that is, associated/co-operating agency project activities (approved budgets and expenditures) have also been included under the UNDP and UNFSSTD heading.

Financial Status of TACF Resources by Region and Component

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

Table 5  
Financial Status by Region and Component

	Actuals January - December 1990			Percentage of total resources available (4)/(1) (5)	
	Total resources	Disbursements	Unliquidated obligations		Total expenditure (2)+(3) (4)
	(1)				
<b>AFRICA</b>					
Experts		1 675 817	779 407	2 455 224	
Equipment		3 394 857	1 639 480	5 034 337	
Fellowships		1 643 704	938 284	2 581 988	
Group Training		414 006	175 528	589 534	-
Sub-total		7 128 384	3 532 699	10 661 083	16%
<b>ASIA AND THE PACIFIC</b>					
Experts		1 880 887	224 834	2 105 721	
Equipment		5 184 727	3 115 084	8 299 811	-
Fellowships		2 175 151	1 082 685	3 257 836	
Group Training		495 830	360 734	856 564	
Sub-contracts		8 000	-	8 000	
Sub-total		9 744 595	4 783 337	14 527 932	21%
<b>LATIN AMERICA</b>					
Experts		1 649 783	295 539	1 945 322	
Equipment		4 103 298	2 523 934	6 627 232	
Fellowships		1 047 157	223 083	1 270 240	
Group Training		730 596	340 470	1 071 066	
Sub-contracts		(4 652)	55 000	50 348	
Sub-total		7 526 182	3 438 026	10 964 208	16%
<b>MIDDLE EAST AND EUROPE</b>					
Experts		1 146 467	89 844	1 236 311	
Equipment		5 011 610	3 044 211	8 055 821	
Fellowships		1 019 067	374 124	1 393 191	
Group Training		225 131	239 057	464 188	
Sub-contracts		106 402	-	106 402	
Sub-total		7 508 677	3 747 236	11 255 913	17%
<b>INTERREGIONAL</b>					
Experts		551 956	179 972	731 928	
Equipment		82 711	21 096	103 807	
Group Training		2 849 616	1 151 172	4 000 788	
Sub-total		3 484 283	1 352 240	4 836 523	7%
<b>GLOBAL</b>					
Fellowships		96 902	16 002	112 904	
Group Training		99 230	169 273	268 503	
Miscellaneous		531 299	12 381	543 680	
Sub-total		727 431	197 656	925 087	1%
<b>RESERVE</b>					
Experts		306 969	30 653	337 622	
Equipment		223 683	64 043	287 726	
Fellowships		1 804	-	1 804	
Group Training		52 867	1 206	54 073	
Sub-total		585 323	95 902	681 225	1%
Total Allocations	66 295 127				
Undistributed	1 620 538				
<b>GRAND TOTAL</b>	<b>67 915 665</b>	<b>36 704 875</b>	<b>17 147 096</b>	<b>53 851 971</b>	<b>79%</b>

53. The four geographical regions represent 88% of total expenditures. As in 1989, expenditures in the Asia and Pacific region were the largest share (21%) of total resources available in 1990 followed by the Middle East and Europe region (17%).

TACF Expenditure (CC, NCC) by Region and Component

54. Table 6 summarizes total TACF expenditure (disbursements and unliquidated obligations) by region and component in convertible (CC) and non-convertible (NCC) currencies. By geographical area, CC and NCC expenditure were highest in Asia and the Pacific with 26% and 32% respectively and Africa recorded the lowest proportion of total NCC expenditure (7%).

Table 6

## TACF Expenditure by Region and Component

	CC Expenditure 1990		NCC Expenditure 1990		Total Expenditure 1990	
I. TACF expenditure by region:						
Africa	9 916 059	23%	745 024	7%	10 661 083	20%
Asia and the Pacific	11 009 459	26%	3 518 473	32%	14 527 932	27%
Latin America	9 355 293	22%	1 608 915	15%	10 964 208	20%
Middle East and Europe	6 543 675	15%	4 712 238	43%	11 255 913	21%
Interregional	4 506 473	10%	330 050	3%	4 836 523	9%
Global	873 716	2%	51 371	0%	925 087	2%
Reserve	677 584	2%	3 641	0%	681 225	1%
<b>TOTAL</b>	<b>42 882 259</b>	<b>100%</b>	<b>10 969 712</b>	<b>100%</b>	<b>53 851 971</b>	<b>100%</b>
II. TACF expenditure by component:						
Experts	8 693 634	20%	118 494	1%	8 812 128	16%
Equipment	18 911 593	44%	9 497 141	87%	28 408 734	53%
Fellowships	7 819 734	18%	798 229	7%	8 617 963	16%
Group Training	6 748 868	16%	555 848	5%	7 304 716	14%
Sub-contracts	164 750	1%	-	0%	164 750	0%
Miscellaneous	543 680	1%	-	0%	543 680	1%
<b>TOTAL</b>	<b>42 882 259</b>	<b>100%</b>	<b>10 969 712</b>	<b>100%</b>	<b>53 851 971</b>	<b>100%</b>

TACF Disbursements by Region and Component

55. Table 7 compares the level of TACF disbursements (actual cash outlays by the Agency for goods provided and services rendered) in 1989 and 1990. The table shows that disbursements were 25% higher in 1990, indicating an increase in delivery and costs for all components over the 1989 level.

56. Travel disbursements (\$7 877 905) represented 22% of the total disbursements.

57. The substantial increase (66%) in disbursements for Asia and the Pacific is partly reflected in an increase in fellowship component disbursements for this region from \$1 226 108 in 1989 to \$2 175 151 in 1990. More pre-project missions and higher training course costs than expected were the main reason for the 59% increase under "Interregional"; also, 21 interregional training courses were held as against only 20 in 1989.

58. Miscellaneous disbursements included \$242 710 for radiation protection services provided by the Division of Nuclear Safety in support of technical assistance projects.



Table 7  
TACF Disbursements by Region and Component

	Disbursements 1989	Disbursements 1990	Increase/ (decrease)
<b>I. TACF disbursements by region:</b>			
Africa	6 227 151	7 128 384	14%
Asia and the Pacific	5 877 664	9 744 595	66%
Latin America	6 435 272	7 526 182	17%
Middle East and Europe	5 561 074	7 508 677	35%
Interregional	2 185 685	3 484 283	59%
Global	2 530 136	727 431	(71%)
Reserve	447 401	585 323	31%
<b>TOTAL</b>	<b>29 264 383</b>	<b>36 704 875</b>	<b>25%</b>
<b>II. TACF disbursements by component:</b>			
Experts	5 994 724	7 211 879	20%
Equipment	14 064 058	18 000 886	28%
Fellowships	4 717 572	5 983 785	27%
Group Training	3 712 522	4 867 276	31%
Sub-contracts	292 136	109 750	(62%)
Miscellaneous	483 371	531 299	10%
<b>TOTAL</b>	<b>29 264 383</b>	<b>36 704 875</b>	<b>25%</b>

Financial Status of Technical Co-operation Extrabudgetary Resources

59. In 1990, extrabudgetary resources of \$17 111 029, including funds in trust, accounted for 19% of the total resources available (\$88 249 777) for technical co-operation activities. The majority of technical co-operation extrabudgetary resources (93%) was provided by donor countries (listed in Table 8), the Commission of the European Communities and the Asian Development Bank in order to finance footnote-a/ projects.

60. Expenditures for footnote-a/ projects decreased by \$675 183 (6%) between 1989 and 1990.

Table 8

## Financial status of technical co-operation extrabudgetary resources

	Actuals January - December 1990				Percentage (4)/(1) (5)
	Total resources	Disbursements	Unliquidated obligations	Total expenditure (2)+(3)	
	(1)	(2)	(3)	(4)	
I. Donors <u>a/</u>					
Asian Development Bank	900	900	-	900	100%
Australia	903 908	272 460	46 148	318 608	35%
Belgium	291 019	56 442	2 400	58 842	20%
Canada	1 510	-	-	-	0%
Chile	11 200	9 565	-	9 565	85%
Commission of the European Communities	135 979	44 281	46 084	90 365	66%
Finland	174 376	12 772	113 473	126 245	72%
France	863 065	370 287	173 828	544 115	63%
Germany	2 826 110	1 522 202	609 155	2 131 357	75%
Italy	1 341 601	339 142	502 664	841 806	63%
Japan	519 522	213 810	106 137	319 947	62%
Korea, Republic of	150 000	16 064	1 700	17 764	12%
Kuwait	11 577	9 161	735	9 896	85%
Norway	505	-	-	-	0%
Saudi Arabia	4 229	-	-	-	0%
Spain	291 673	147 360	144 312	291 672	100%
Sweden	780 215	333 167	164 752	497 919	64%
Union of Soviet Socialist Republics	1 209 924	610 922	598 242	1 209 164	100%
United Kingdom of Great Britain and Northern Ireland	2 063 913	687 959	489 197	1 177 156	57%
United States of America	4 381 056	2 048 313	547 964	2 596 277	59%
Sub-total	15 962 282	6 694 807	3 546 791	10 241 598	64%
II. Funds in trust	979 096	488 108	98 158	586 266	60%
III. Administrative support <u>b/</u>	169 651	128 912	-	128 912	76%
TOTAL	17 111 029	7 311 827	3 644 949	10 956 776	64%

a/ Resources provided for footnote-a/ projects.

b/ Includes cost-free experts provided by the United States, Senior Management Development Programme provided by the United Kingdom and Regional Co-operative Agreement co-ordinated by Japan.

### III. EXTRABUDGETARY RESOURCES

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

61. Total extrabudgetary cash resources in 1990, excluding resources donated for technical co-operation projects, amounted to \$37 929 946, of which 88.4% were spent or obligated.

#### Total Resources Available

62. 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 projects.

63. The total implementation rate for individual projects in 1990 was 69.8%. It should be borne in mind that these activities are initiated only after funds have been received by the Agency.

64. 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 1990 by other contributors.

65. 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 total expenditure incurred.

(signed) HANS BLIX  
Director General

Table 9

Extrabudgetary Resources by Fund  
(non-TC related)

Fund/Division (Projects)	Actuals January - December 1990				Percentage (4) of (1)	
	Total resources	Disbursements	Unliquidated obligations	Total (2) + (3)		
	(1)	(2)	(3)	(4)		
<b>Countries (Projects supported by one country)</b>						
Australia	Food and Agriculture	31 261	-	5 941	5 941	19.00%
	Physical and Chemical Sciences	11 531	-	-	-	0.00%
	Sub-total	42 792	-	5 941	5 941	13.88%
Canada	The Laboratory	54 549	52 882	-	52 882	96.94%
	Nuclear Safety	89 021	84 708	-	84 708	95.16%
	Safeguards	369 072	345 301	8 645	353 946	95.90%
Sub-total	512 642	482 891	8 645	491 536	95.88%	
France	Safeguards	479 785	312 290	-	312 290	65.09%
Finland	Nuclear Safety	125 536	95 912	-	95 912	76.40%
	Safeguards	142 795	132 869	32 443	165 312	115.77%
	Sub-total	268 331	228 781	32 443	261 224	97.35%
Germany	Food and Agriculture	31 165	22 793	2 500	25 293	81.16%
	Nuclear Power	2 228	2 228	-	2 228	100.00%
	Nuclear Fuel Cycle	71 385	71 501	-	71 501	100.16%
	Nuclear Safety	56 128	36 940	-	36 940	65.81%
	Safeguards	1 218 067	400 095	680 098	1 080 193	88.68%
	Physical and Chemical Sciences	18 599	20 062	-	20 062	107.87%
	The Laboratory	21 622	19 638	-	19 638	90.82%
	Administration	165 138	69 983	-	69 983	42.38%
Sub-total	1 584 332	643 240	682 598	1 325 838	83.68%	
Italy	Food and Agriculture	617 852	235 529	68 426	303 955	49.20%
	Life Sciences	199 402	141 173	53 100	194 273	97.43%
	Physical and Chemical Sciences	144 531	89 189	38 642	127 831	88.45%
	Safeguards	176 874	38 077	295	38 372	21.69%
	Administration	692 578	245 793	-	245 793	35.49%
Sub-total	1 831 237	749 761	160 463	910 224	49.71%	
Japan	Food and Agriculture	10 376	-	-	-	0.00%
	Life Sciences	481 325	92 611	67 454	160 065	33.26%
	Safeguards	440 791	261 267	5 432	266 699	60.50%
	Nuclear Safety	169 500	21 546	50 625	72 171	42.58%
	Administration	445 800	211 774	163 985	375 759	84.29%
Sub-total	1 547 792	587 198	287 496	874 694	56.51%	
Netherlands	Food and Agriculture	474 654	256 976	55 102	312 078	65.75%
	Nuclear Safety	82 717	50 568	-	50 568	61.13%
	Sub-total	557 371	307 544	55 102	362 646	65.06%

Table 9 (continued)

Fund/Division (Projects)	Total resources	Actuals January - December 1990			Percentage (4) of (1)	
		Disbursements	Unliquidated obligations	Total (2) + (3)		
		(1)	(2)	(3)		(4)
Sweden	Food and Agriculture	1 058 804	339 108	228 814	567 922	53.64%
	Nuclear Safety	86 850	66 584	-	66 584	76.67%
	Safeguards	77 823	56 804	3 219	60 023	77.13%
	Sub-total	1 223 477	462 496	232 033	694 529	56.77%
UK	Safeguards	172 466	166 018	3 923	169 941	98.54%
	Nuclear Safety	181 233	85 326	-	85 326	47.08%
	Food and Agriculture	49 990	32 872	13 668	46 540	93.10%
	Sub-total	403 689	284 216	17 591	301 807	74.76%
USA	Food and Agriculture	70 967	53 547	-	53 547	75.45%
	Life Sciences	36 706	-	-	-	0.00%
	Physical and Chemical Sciences	42 331	3 685	-	3 685	8.71%
	Nuclear Safety	180 134	169 584	-	169 584	94.14%
	Safeguards	3 661 594	2 535 829	653 604	3 189 433	87.11%
	Administration	253 735	185 323	-	185 323	73.04%
	Nuclear fuel cycle	84 058	57 907	-	57 907	68.89%
	Sub-total	4 329 525	3 005 875	653 604	3 659 479	84.52%
USSR	Safeguards	560 133	116 895	-	116 895	20.87%
	Sub-total by countries	13 341 106	7 181 187	2 135 916	9 317 103	69.84%
Projects (Projects supported by various donors)						
STF	Seibersdorf Training Facilities	1 357 183	833 082	517 593	1 350 675	99.52%
ICGFI	International Consultative Group on Food Irradiation	204 976	153 396	1 883	155 279	75.75%
ICTP	Trieste Centre	19 549 783	19 441 108	55 333	19 496 441	99.73%
ILMR <sup>*/</sup>	Monaco Laboratory	488 849	237 092	26 872	263 964	54.00%
TWAS	Third World Academy of Sciences	2 372 524	2 336 704	-	2 336 704	98.49%
UNEP	United Nations Environmental Programme	595 525	504 011	99 506	603 517	101.34%
OPEC	Organization of Petroleum Exporting Countries	20 000	6 849	4 370	11 219	56.10%
	Sub-total by projects	24 588 840	23 512 242	705 557	24 217 799	98.49%
<b>TOTAL</b>		<b>37 929 946</b>	<b>30 693 429</b>	<b>2 841 473</b>	<b>33 534 902</b>	<b>88.41%</b>

\*/ Various projects.

P A R T I I

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

20 March 1991

Sir,

I have the honour to transmit the financial statements of the International Atomic Energy Agency for the year ended 31 December 1990 which were submitted to me by the Director General in accordance with Financial Regulation 11.04. I have audited these statements and have expressed my opinion thereon.

Further, in accordance with Financial Regulation 12.04, I have the honour to present my report on the Accounts of the Agency for the year ended 31 December 1990.

(signed) Kenneth M. Dye, F.C.A.  
(Auditor General of Canada)  
External Auditor

Enclosures

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

## AUDIT OPINION

To the General Conference of the  
International Atomic Energy Agency

I have audited the appended financial statements, numbered I.A to IV.D, properly identified, of the International Atomic Energy Agency for the year ended 31 December 1990. These financial statements are the responsibility of the Agency's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, conforming with international auditing guidelines, and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the Specialized Agencies and the International Atomic Energy Agency. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion these financial statements are in accord with the books and records of the Agency and present fairly, in all material respects, the financial position of the Agency as at 31 December 1990 and the results of its operations for the year then ended in accordance with the Agency's accounting principles set out in Note 2 to the financial statements.

Further, in my opinion the transactions of the Agency that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the Financial Regulations and Legislative Authority of the Agency.

Additional information and comments on the financial statements and this opinion are included in the observations in my long form report.

(signed)

Kenneth M. Dye, F.C.A.  
Auditor General of Canada  
External Auditor

Ottawa, Canada  
15 March 1991



**REPORT OF THE EXTERNAL AUDITOR  
ON THE AUDIT OF THE ACCOUNTS OF THE  
INTERNATIONAL ATOMIC ENERGY AGENCY  
FOR THE YEAR ENDED 31 DECEMBER 1990**  
=====

**INTRODUCTION**

1. On 28 September 1989, the General Conference appointed the Auditor General of Canada to serve as auditor of the accounts of the International Atomic Energy Agency (IAEA) for the years 1990 and 1991. The 1989 accounts were audited by the previous External Auditor, the Auditor General of Kenya.
2. The financial statements of the Agency for the year ended 31 December 1990 were submitted to me by the Director General for audit, in accordance with Financial Regulation 11.04.
3. I have examined the English version of the Agency's financial statements. The audit opinion reproduced on page 34, as well as this report, which I have signed, were also prepared in English.

**SCOPE OF AUDIT**

4. The scope of the audit took into account the principles set out in the annex to the Financial Regulations of IAEA.
5. The audit was carried out in accordance with generally accepted auditing standards, conforming with internationally recognized auditing guidelines and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the Specialized Agencies and the International Atomic Energy Agency. The audit took place at the Agency's Headquarters in Vienna.
6. Generally accepted auditing standards require an auditor to have "reasonable assurance" of the conclusions reached. So I planned my audit of the Agency's 1990 financial statements to achieve a high level of overall audit assurance by carrying out a variety of procedures. For example, I verified samples of transactions and account balances, performed analyses, confirmed year-end balances with third parties and observed and tested significant internal controls.
7. Further, I have obtained all the information and explanations from management that I have required in order to carry out my audit.
8. This year, I focused my attention on the audit of the financial statements as my staff gained an understanding of the Agency's organization and its functions. Next year, as a result of what we have learned, we will be able to review broader financial management and control issues.
9. My opinion on the audit of the financial statements is on page 34. In view of the change in the format of the opinion from the previous year I have outlined in paragraphs 10 to 16 the reason for the changes in the wording of the opinion and discuss the need for amending IAEA's Financial Regulations dealing with external audit provisions.

## AUDIT OPINION

10. **Need to amend Financial Regulations concerning External Audit**

The annex to the Financial Regulations concerning external audit procedures has not been changed since it was written in 1957, with the result that some of the wording is obsolete and does not reflect modern audit practices. I reported my concerns to the Board of Governors at its meeting on 4 December 1990 and proposed a number of amendments to the principles governing the Agency's external audit. The Board decided that these amendments should be considered by the Administrative and Budgetary Committee in May 1991, along with any other amendments that might be proposed subsequently.

11. Appendix I to this report contains my proposed wording changes to the Financial Regulations, along with an explanation for them. Essentially, they are the same amendments discussed with the Board in December 1990 but with a few additional changes.

12. I would like to emphasize that these changes would not in any way limit the scope or the amount of work the external auditor would otherwise do. But, rather, I am proposing changes which reflect modern audit principles and practices and would bring the Agency's regulations more in line with the financial regulations of other United Nations organizations.

**Explanation of my Audit Opinion**

13. The Board also agreed that I should provide an audit opinion for the 1990 accounts based on my proposed amendments to the Financial Regulations. The following summarizes the content of the opinion.

14. There are three main parts to my audit opinion: the introductory paragraph, the scope paragraph, and the opinion paragraphs. The introductory paragraph identifies the specific financial statements audited. The notes and schedules form an integral part of the financial statements and are included as part of my audit. No other information is audited. This paragraph also explains the responsibilities of management and the auditor. Management is responsible for preparing the financial statements. I evaluate the evidence supporting their financial statements and, based upon this work, express an opinion on them. This process adds credibility to management's financial statements.

15. The scope paragraph states that my audit work on the Agency's financial statements has been conducted according to generally accepted auditing standards. The standards that apply in Canada conform with international auditing guidelines and with the standards adopted by the Panel of External Auditors of the United Nations, the Specialized Agencies and the International Atomic Energy Agency. I use these standards to ensure that my audit is conducted with appropriate rigour and professionalism. This paragraph also explains the rationale behind the work done. My objective is to provide reasonable assurance that the financial statements are free of material misstatements. Misstatements are considered material if they are significant enough to change or influence the decision of a reasonably informed user of the financial statements.

16. The opinion paragraphs contain my conclusions about three matters: whether the statements have been prepared in accordance with the Agency's accounting policies; whether the transactions that I audited comply with the financial regulations and legislative authority of the agency; and whether the statements may be relied on to present fairly the Agency's overall financial position and the results of its operations. My opinion on the Agency's 1990 financial statements is without reservation.

#### **IMPROVED FINANCIAL DISCLOSURE**

##### **Improvements to Agency Accounts**

17. This year, at my suggestion, the Agency took action to improve disclosure of financial information in its 1990 accounts. Of particular significance are the amendments made to the notes to the financial statements, which now set out the Agency's accounting policies in a clear and informative way and disclose the amount of its long term liabilities in respect of employee termination benefits and other significant information.
18. In my opinion, further improvements can be made to the financial statements. Some examples are:
- . the addition of a statement of changes in financial position for each Fund group, to help users assess the financial resources of the Agency and its financial requirements;
  - . the presentation of more summarized and more comparative financial information. The summary information presented now in Schedule F of the Accounts is of limited use since some of the accounting policies for the different Fund groups are not consistent. Moreover many of the statements do not contain comparative information which would be useful in assessing financial results.
  - . the exclusion of contributions in kind from the Accounts. This amount reported to be \$ 10 million for 1990 is included for information purposes only. As this amount is based on information that cannot be verified as to completeness or accuracy, it should be included in the Report by the Director General rather than in Schedule E of the Accounts. The present treatment may mislead readers into believing that it is part of the recorded financial transactions.
19. The Agency should also review its existing accounting policies to ensure that as clear a presentation as possible is being made of its financial position. For instance, financial obligations for employee termination benefits and other accumulated leave could be recorded in the year in which they occur, rather than as they are paid. This would provide a better matching of income and expenditures. As reported in Note 6 to the financial statements, the total estimated liability for these benefits amounted to \$ 44 million at 31 December 1990.
20. I am encouraged by the willingness of staff to consider further improvements in the future. We have offered to help the Agency work on improvements that could be presented to the Board of Governors for consideration.

### Generally Accepted Accounting Principles in the United Nations System

21. For the past several years, the Panel of External Auditors of the United Nations, the Specialized Agencies and the International Atomic Energy Agency, of which I am a member, has discussed the need for developing a set of common accounting principles that reflect the needs of the readers of financial statements in the United Nations system.
22. The various agencies and organizations belonging to the United Nations system prepare their financial statements in accordance with accounting policies that each has developed. While these policies are disclosed in the notes to the financial statements of these agencies and organizations, they differ from entity to entity. As a consequence, it is difficult for member states and others who use the financial statements to compare one entity with another. In some instances, the difference in policies may have a significant effect on financial results.
23. At its forty-fifth session, the General Assembly requested the Panel of External Auditors to:

"Submit to the General Assembly at its forty-sixth session, through the Administrative Committee on Co-ordination and the Advisory Committee on Administrative and Budgetary Questions, an interim study on concrete issues to be resolved through the development of appropriate accounting principles and standards for consistent application in the United Nations system, taking into account the feasibility and benefits of such principles, as well as the major problems to be addressed in this regard."

An interim report has been prepared by the Panel and submitted to the Committees for their review in early 1991.
24. In raising this issue, I do not wish to single out the IAEA in particular, for this year the Administration has made a special attempt to provide additional and clearer information in the notes that are a significant help to the reader in getting the full picture of the Agency's business. But I do want to point out that the Agency, in making any future changes to its accounting policies, should take into consideration the best accounting practices and principles followed by other United Nations organizations, and the needs of its Member States and other readers of its financial statements.

### Comprehensive review of Financial Regulations

25. During 1990, the Board of Governors delegated authority to the Director General for changing the Interim Financial Rules, as opposed to the Financial Regulations, which must be approved by the Board of Governors. In that connection, the Agency carried out a preliminary review of the existing Financial Regulations and Rules and has since done further work in this area with a view to amending them.
26. In view of the fact that this work is already underway and that many of the Regulations and Rules have not been changed in over 20 years, it appears to be an appropriate time for the Agency to carry out a comprehensive review of all Financial Regulations and Rules to ensure that they are current and applicable in today's environment and that the Agency's guiding principles are in the Regulations, while more detailed operational guidelines are in the Rules.

27. Some important examples where the Financial Regulations no longer reflect actual practice follow.
- . My concerns about the Financial Regulations governing external audit have been expressed in paragraphs 9 to 11.
  - . Financial Regulation 7.10 requires the Agency to obtain Board of Governors' approval before establishing trust funds, reserve and special accounts. As noted in the Director General's introduction to the Accounts, however, the Agency has often followed the practice of establishing Funds and seeking formal approval after the fact, when the annual Accounts are approved. The Agency informed us that in order to clarify the situation, it intends to seek retroactive approval from the Board for all existing funds.
  - . The presentation and accounting treatment of the various funds described in the Financial Regulations is not consistent with the accounts. For example, the Financial Regulations envisage Operating Fund I be based on sound commercial practices.
28. I place great importance on organizations following their financial regulations, and if they are out of date, changing them before breaking them rather than after.

#### **OTHER MATTERS**

##### **Losses, Amounts Written Off and Fraud**

29. I have also reviewed the report of losses and write-off of assets submitted to me in accordance with Financial Regulation 10.05. No material losses or write-offs took place during the year. No cases of fraud or presumptive fraud were brought to my attention.

##### **Other Audit Work**

30. I have also audited the financial statements for the year ended 31 December 1990 of the following accounts for which the Agency has management responsibility:

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

The statements, together with my audit opinion, have been submitted to the Director General.

31. The Board of Governors' approval for the establishment of these funds has never been obtained and given the special nature of these funds, it is not clear whether such approval is needed. In order to clarify the situation, however, the Director General has brought the matter to the attention of the Board in his Introduction to the Report on the Accounts.

**ACKNOWLEDGEMENTS**

32. In this first year of our audit, my staff and I are indebted to many persons who have helped us in gaining an understanding of the responsibilities of the Agency and its work processes. I would like to acknowledge their assistance in general, and the ADBF Finance and Accounting Section in particular.
33. My work this year has been greatly assisted by the Office of Internal Audit and Evaluation Support. I have taken into account the coverage and findings of their audits. And in addition, the Internal Audit staff worked with our staff on several audit projects. With their assistance, we have been able to reduce the time needed to complete our year-end audit work.
34. Because my term as Auditor General of Canada comes to an end on 31 March 1991, this is the first and the last year I will be signing the audit opinion on the Agency's Accounts. The Government of Canada has named Mr. L. Denis Desautels, F.C.A., as my successor. I trust that the same high level of co-operation will continue during his term as External Auditor.

Ottawa, Canada  
15 March 1991

(signed)

Kenneth M. Dye, F.C.A.  
(Auditor General of Canada)  
External Auditor

APPENDIX I  
PROPOSED CHANGES TO THE ANNEX TO PART V OF THE FINANCIAL REGULATIONS

PRINCIPLES TO GOVERN THE AUDIT PROCEDURES  
OF THE  
INTERNATIONAL ATOMIC ENERGY AGENCY

Section 1

**Current Wording**

1.The External Auditors shall perform an audit of the accounts of the Agency, including all Trust and Special Accounts, as they may deem necessary in order to certify:

- (a) .....
- (b) .....; and
- (c) .....

**Proposed Wording - Changes from Current Wording Shown in CAPITAL LETTERS; any additional changes from GOV/2483 are UNDERLINED.**

1.The External Auditor shall perform an audit of the accounts of the Agency, including all Trust and Special Accounts, as HE may deem necessary in order to SATISFY HIMSELF:

- (a) .....
- (b) .....; and
- (c) .....

**Explanations**

Throughout the Annex, all references to the "External Auditor" should be replaced by the singular form. Before October 1960 the Agency had two external auditors, but since then only one.

This section sets out the objectives of the audit and the main subjects covered in the auditor's opinion. The main change is to replace the outdated word "certify" with the expression "satisfy himself". The current practice is for auditors to give an opinion rather than to certify the correctness of the financial statements. One usually certifies a fact, and use of the word could give the reader an impression of absolute certainty which is not attainable because of such factors as the need for judgement, the use of testing, the inherent limitations of internal control, and because much of the evidence available to the auditor is persuasive rather than conclusive in nature.

In order to give an opinion on a set of financial statements, the auditor reviews not just the figures in the statements and supporting schedules but also individual financial transactions. It is not possible, however, to review every transaction, so auditors generally use sampling methods and risk analysis to review a significant number of transactions, giving broad coverage at reasonable cost.

The word "certify" is not used in the financial regulations of the United Nations, UNIDO, ICAO, or other organizations in the UN family.

## Section 5

### **Current Wording**

5. The External Auditors, in addition to certifying the accounts....

**Proposed Wording - Changes from Current Wording Shown in CAPITAL LETTERS, and additional changes from GOV/2483 are UNDERLINED.**

5. The External Auditor, in addition to AUDITING the accounts...

### **Explanations**

This change eliminates the word "certify", for the same reason as explained in Section 1 above.

## Section 7

### **Current Wording**

7. The External Auditors shall prepare a report on the accounts certified which should include ...

(a) The extent and character of their examination and of any important changes in the extent and character of such examination...



**Proposed Wording - Changes from Current Wording Shown in CAPITAL LETTERS, and additional changes from GOV/2483 are UNDERLINED.**

7. The External Auditor shall prepare a report on the accounts which should include:

(a) The extent and character of HIS examination and of any important changes in the extent and character of such examination, INCLUDING WHETHER HE HAS OBTAINED ALL THE INFORMATION AND EXPLANATIONS HE HAS REQUIRED...

### **Explanations**

In the first sentence, the word "certify" is deleted, for the same reason as explained in Section 1 above.

The rest of the words added to this section are not new; they have been moved from section 8. Section 7 deals with matters that are covered in the auditor's report rather than the opinion on the financial statements. Thus we have included wording from Section 8 which no longer fits as part of the opinion of the auditor but is important and will be covered in the detailed narrative report.

### **Section 8**

#### **Current Wording**

8. The External Auditors, or such of their officers as they may designate, shall certify the financial statements in the following terms:

"The Financial Statements of the International Atomic Energy Agency for the financial year ended 31 December have been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as a result of the audit, that, in our opinion, the financial statements are correct"

adding, should it be necessary,

"Subject to the observations in our report."

**Proposed Wording - Changes from Current Wording Shown in CAPITAL LETTERS, and additional changes from GOV/2483 are UNDERLINED.**

8.The External Auditor, or such officers as that person may designate, shall EXPRESS AND SIGN AN OPINION ON the financial statements WHICH SHALL:

- IDENTIFY THE FINANCIAL STATEMENTS EXAMINED;
- DESCRIBE THE SCOPE AND EXTENT OF AUDIT PROCEDURES; AND

WHICH SHALL ADDRESS, AS APPROPRIATE, WHETHER:

(A) THE FINANCIAL STATEMENTS PRESENT FAIRLY THE FINANCIAL POSITION of the International Atomic Energy Agency as at 31 December 19\_\_, AND THE RESULTS OF ITS OPERATIONS FOR THE YEAR THEN ENDED;

(B) THE FINANCIAL STATEMENTS WERE PREPARED IN ACCORDANCE WITH THE STATED ACCOUNTING PRINCIPLES;

(C) THE ACCOUNTING PRINCIPLES WERE APPLIED ON A BASIS CONSISTENT WITH THAT OF THE PRECEDING FINANCIAL PERIOD;

(D) TRANSACTIONS WERE IN ACCORDANCE WITH THE FINANCIAL REGULATIONS AND LEGISLATIVE AUTHORITY.

### **Explanations**

**Section 8:** The word "certify" is replaced by the current terminology: "express and sign an opinion". The proposed wording sets out in more detail the content of the auditor's opinion but not the exact wording. Specifying the principles for the audit rather than exact wording will make these changes to the regulations more flexible to meet changing conditions and thus more durable.

The introduction and scope paragraphs in the audit opinion are described in the first two new sections dealing with the extent of the auditor's examination and the scope and extent of the work performed. The following sections (a) to (d) describe the auditor's conclusions.

These new sections are based on similar requirements in the audit principles in the Annex to the Financial Regulations of the United Nations, UNIDO, ICAO, and many other organizations in the UN system.

P A R T   I I I

STATEMENTS

TEXT OF A LETTER DATED 20 MARCH 1991 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 1990, which I hereby approve. The financial statements have been prepared and signed by the Director, Division of Budget and Finance.

Accept, Sir, the assurances of my highest consideration.

(signed) HANS BLIX  
Director General

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

BUDGET APPROPRIATIONS, EXPENDITURES AND UNENCUMBERED BALANCES, BY SECTIONS OF THE BUDGET  
FOR THE YEAR ENDED 31 DECEMBER 1990

Appropriation section	Appropriations <sup>a/</sup>	Expenditures			Unencumbered balances of appropriations
		Disbursements	Unliquidated obligations	Total	
1. Technical assistance and co-operation	10 317 000	10 093 158	77 221	10 170 379	146 621
2. Nuclear energy and safety	31 425 000	29 653 113	1 377 416	31 030 529	394 471
3. Research and isotopes	23 435 000	21 716 398	1 503 251	23 219 649	215 351
4. Operational facilities	3 310 000	3 195 133	76 883	3 272 016	37 984
5. Safeguards	59 714 000	54 154 453	4 471 345	58 625 798	1 088 202
6. Policy-making organs	6 785 000	6 577 522	113 787	6 691 309	93 691
7. Executive management and administration	19 329 000	18 103 780	691 545	18 795 325	533 675
8. General services	19 405 000	16 268 065	3 204 031	19 472 096	(67 096)
Total Agency programmes	173 720 000	159 761 622	11 515 479	171 277 101	2 442 899
9. Shared support services (Reimbursable work for others)	4 933 000	4 294 885	928 288	5 223 173	(290 173)
CONSOLIDATED TOTAL	178 653 000	164 056 507	12 443 767	176 500 274	2 152 726

a/ GC(XXXIII)/RES/516, para. 1

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

ADMINISTRATIVE FUND

STATEMENT I.B

ESTIMATED AND ACTUAL RESOURCES FOR THE YEAR ENDED 31 DECEMBER 1990

	Budget estimates <sup>a/</sup>	Actual resources			Difference
		Receipts	Outstanding	Total	
Assessed contributions from Member States	170 136 000 <sup>b/</sup>	156 318 245	15 143 490	171 461 735	1 325 735
Miscellaneous income					
(a) Income from work for others					
Data processing services	1 482 000	1 298 737	133 920	1 432 657	(49 343)
Printing services	1 486 000	1 227 251	543 004	1 770 255	284 255
Medical services	681 000	581 942	162 137	744 079	63 079
Library services	1 039 000	730 095	310 311	1 040 406	1 406
Radiation protection services	245 000	242 710	-	242 710	(2 290)
Translation services	-	16 029	-	16 029	16 029
Sub-total	4 933 000	4 096 764	1 149 372	5 246 136	313 136
(b) Attributable to specific programmes					
Publications of the Agency - INIS	547 000	515 310	-	515 310	(31 690)
Publications of the Agency - Other	994 000	891 238	-	891 238	(102 762)
Laboratory income	175 000	111 132	-	111 132	(63 868)
INIS/AGRIS Direct Access income	182 000	117 304	-	117 304	(64 696)
Amounts recoverable under safeguards agreements	250 000	139 111	-	139 111	(110 889)
Programme support income	594 000	594 000	-	594 000	-
Other income	2 000	1 000	-	1 000	(1 000)
Sub-total	2 744 000	2 369 095	-	2 369 095	(374 905)
(c) Not attributable to specific programmes					
Investment and interest income	650 000	4 695 683	-	4 695 683	4 045 683
Gain on exchange of currencies	-	244 711	-	244 711	244 711
Other	190 000	817 569	-	817 569	627 569
Sub-total	840 000	5 757 963	-	5 757 963	4 917 963
Sub-total (b) and (c)	3 584 000	8 127 058	-	8 127 058	4 543 058
TOTAL MISCELLANEOUS INCOME	8 517 000	12 223 822	1 149 372	13 373 194	4 856 194
TOTAL CONTRIBUTIONS AND MISCELLANEOUS INCOME	178 653 000	168 542 067	16 292 862	184 834 929	6 181 929

a/ GC(XXXIII)/RES/516

b/ The assessment has been converted using the average 1990 rate of exchange for the purpose of this presentation only. However, in compliance with para.2 of GC(XXXIII)/RES/516, Member States' assessment is adjusted to the rates of exchange applicable at the date the Agency is credited with a Member State's payment. Balances outstanding are carried forward at the rate of exchange applicable at year end.

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

## STATEMENT I.C

A D M I N I S T R A T I V E   F U N D  
 I N C O M E   A N D   E X P E N D I T U R E   I N   T H E   Y E A R   E N D E D   3 1   D E C E M B E R   1 9 9 0

	1990	1989
	<u>                    </u>	<u>                    </u>
<b>1. <u>CURRENT YEAR</u></b>		
Receipts (Statement I.B)	168 542 067	149 279 735
Disbursements (Statement I.A)	(164 056 507)	(136 337 280)
	<u>                    </u>	<u>                    </u>
Excess of receipts over disbursements	4 485 560	12 942 455
Unliquidated obligations (Statement I.A)	(12 443 767)	(11 494 484)
	<u>                    </u>	<u>                    </u>
Provisional surplus/(deficit)	(7 958 207)	1 447 971
Contributions receivable (Schedule B.1)	15 143 490	7 956 659
Miscellaneous receivable (Statement I.B)	1 149 372	628 712
	<u>                    </u>	<u>                    </u>
Provisional budgetary surplus	8 334 655	10 033 342
	<u>                    </u>	<u>                    </u>
Provisional budgetary surplus due to: Unencumbered balance as at 31 December 1990 (Statement I.A)	2 152 726	4 688 236
Surplus of resources over budget estimates (Statement I.B)	6 181 929	5 345 106
	<u>                    </u>	<u>                    </u>
	<u>8 334 655</u>	<u>10 033 342</u>
	<u>                    </u>	<u>                    </u>
<b>2. <u>PRIOR YEARS</u></b>		
1989 provisional surplus carried forward	1 447 971	
Receipt of contributions	8 994 789	
Receipt of miscellaneous income	621 860	11 064 620
	<u>                    </u>	
Savings on liquidation of obligations		1 216 477
		<u>                    </u>
Final surplus (Schedule C)		12 281 097
Other surpluses held		
Available for surrender but withheld pending receipt of contributions, 1959 - 1968, 1979 - 1987	326 078	
surrendered in 1990	(236 300)	326 078
	<u>                    </u>	
1988 final surplus available	5 857 737	
surrendered in 1990	(5 800 975)	5 857 737
	<u>                    </u>	<u>                    </u>
	<u>12 427 637</u>	<u>6 183 815</u>
	<u>                    </u>	<u>                    </u>

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

1. ADMINISTRATIVE FUND  
ASSETS, LIABILITIES AND SURPLUS AS AT 31 DECEMBER 1990

ASSETS		1990	1989	LIABILITIES AND SURPLUS		1990	1989
CASH IN HAND AND AT BANKS				UNLIQUIDATED OBLIGATIONS			
Cash in hand and travellers' cheques		178 376	162 312	Current year (Statement 1.A)		12 443 767	11 494 484
Current accounts and deposit accounts at banks (Schedule A)		<u>39 914 538</u>	<u>42 612 621</u>	Prior years		<u>323 937</u>	<u>359 096</u>
		<u>40 092 914</u>	<u>42 774 933</u>			<u>12 767 704</u>	<u>11 853 580</u>
CONTRIBUTIONS RECEIVABLE FROM MEMBER STATES (Schedule B.1)				CONTRIBUTIONS RECEIVED IN ADVANCE FROM MEMBER STATES		<u>12 546 431</u>	<u>13 020 474</u>
1959-1983 Budgets		510 586	728 660	ACCOUNTS PAYABLE AND OTHER CREDIT BALANCES			
1984 Budget		50 057	177 671	Staff accounts		1 046 477	2 384 130
1985 Budget		82 180	209 960	United Nations, specialized agencies and other international organizations		2 150 664	2 805 626
1986 Budget		166 578	369 060	Member States		66 910	12 403
1987 Budget		206 717	1 173 997	Suppliers and contractors		248	82 182
1988 Budget		1 193 782	3 010 858	Provision for uncollected miscellaneous income		1 064 884	536 356
1989 Budget		<u>3 439 764</u>	<u>7 956 659</u>	Other accounts		<u>482 430</u>	<u>282 999</u>
		<u>5 649 664</u>	<u>13 626 865</u>			<u>4 811 613</u>	<u>6 103 696</u>
1990 Budget		15 143 490	-	PROVISION FOR REVALUATION OF CASH		<u>4 296 230</u>	<u>698 116</u>
		<u>20 793 154</u>	<u>13 626 865</u>	SURPLUS			
ACCOUNTS RECEIVABLE AND OTHER DEBIT BALANCES				Appropriated:			
Staff accounts		1 044 671	832 337	Future programmes		1 995 537	2 291 838
United Nations, specialized agencies and other international organizations		1 373 673	881 070	Safeguards		1 200 000	1 200 000
Member States		4 377 650	2 736 576	Computer Services		<u>5 500 000</u>	<u>5 500 000</u>
Suppliers and contractors		756 428	793 219			<u>8 695 537</u>	<u>8 991 838</u>
Publications sales		615 489	536 356	For surrender (Statement 1.C):			
Laboratory services		103 765	80 913	1989 (Schedule C)		12 281 097	5 857 737
INIS/AGRIS services		47 676	39 523	Prior years		<u>146 540</u>	<u>326 078</u>
Safeguards services		280 772	113 479			<u>12 427 637</u>	<u>6 183 815</u>
Other services		17 182	3 900	Arrears of contributions receivable from Member States 1959-1989 budgets (Schedule B.1)		<u>5 649 664</u>	<u>5 670 206</u>
Other accounts		<u>26 097</u>	<u>135 896</u>			<u>8 334 655</u>	<u>10 033 342</u>
		<u>8 643 403</u>	<u>6 153 269</u>	Provisional budgetary surplus, current year (Statement 1.C)		<u>8 334 655</u>	<u>10 033 342</u>
TOTAL ASSETS		<u><u>69 529 471</u></u>	<u><u>62 555 067</u></u>	TOTAL LIABILITIES AND SURPLUS		<u><u>69 529 471</u></u>	<u><u>62 555 067</u></u>

2. WORKING CAPITAL FUND  
ASSETS AND LIABILITIES AS AT 31 DECEMBER 1990

ASSETS		1990	1989	LIABILITIES		1990	1989
Cash in Banks (Schedule A)		5 990 420	3 977 800	Principal of the Fund as fixed by the General Conference at its thirty-third regular session		<u>6 000 000</u>	<u>4 000 000</u>
Advances receivable		<u>9 580</u>	<u>22 200</u>			<u>6 000 000</u>	<u>4 000 000</u>
TOTAL ASSETS		<u><u>6 000 000</u></u>	<u><u>4 000 000</u></u>	TOTAL LIABILITIES		<u><u>6 000 000</u></u>	<u><u>4 000 000</u></u>

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

GENERAL FUND - OPERATING FUND II  
TECHNICAL ASSISTANCE AND CO-OPERATION FUND  
RESOURCES, EXPENDITURES AND UNUSED RESOURCES IN THE YEAR ENDED 31 DECEMBER 1990

Allocations	Resources <sup>a/</sup>	Expenditures			Unused resources
		Disbursements	Unliquidated obligations	Total	
Africa	13 482 111	7 128 384	3 532 699	10 661 083	2 821 028
Asia and the Pacific	17 500 133	9 744 595	4 783 337	14 527 932	2 972 201
Latin America	13 221 710	7 526 182	3 438 026	10 964 208	2 257 502
Middle East and Europe	15 129 259	7 508 677	3 747 236	11 255 913	3 873 346
Interregional	5 030 236	3 484 283	1 352 240	4 836 523	193 713
Global	950 805	727 431	197 656	925 087	25 718
Reserve	980 873	585 323	95 902	681 225	299 648
Undistributed	1 620 538	-	-	-	1 620 538
<b>TOTAL</b>	<b>67 915 665</b>	<b>36 704 875</b>	<b>17 147 096</b>	<b>53 851 971</b>	<b>14 063 694</b>

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

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



## STATEMENT II,B

GENERAL FUND - OPERATING FUND I I  
TECHNICAL ASSISTANCE AND CO-OPERATION FUND  
ESTIMATED AND ACTUAL RESOURCES IN THE YEAR ENDED 31 DECEMBER 1990

	Current year	1989	1988	1987	1986	Total	
<b>I. Estimates</b>							
Targets	45 500 000	42 000 000	38 000 000	34 000 000	30 000 000	189 500 000	
Estimated other income	1 000 000	1 000 000	1 000 000	1 000 000	1 000 000	5 000 000	
Total allocations	46 500 000 <sup>a/</sup>	43 000 000	39 000 000	35 000 000	31 000 000	194 500 000	
<b>II. Actuals</b>							
<b>1. Voluntary contributions</b>							
received for 1990	36 855 225	-	-	-	-	36 855 225	
1989	1 514 314	33 810 873	-	-	-	35 325 187	
1988	347 290	374 130	31 833 899	-	-	32 555 319	
1987	-	13 524	448 332	29 137 993	-	29 599 849	
1986	6 438	5 200	36 402	7 821 800	18 769 181	26 639 021	
for prior years	-	-	15 625	141 343	7 491 221	7 648 189	
Total	38 723 267	34 203 727	32 334 258	37 101 136	26 260 402	168 622 790	
<b>2. Assessed programme costs received</b>							
	1 651 199	1 204 548	1 695 872	1 296 710	609 592	6 457 921	
<b>3. Other income and exchange adjustments</b>							
	(5 840 948)	429 620	71 710	(893 041)	471 358	(5 761 301)	
Total received	34 533 518	35 837 895	34 101 840	37 504 805	27 341 352	169 319 410	
<b>4. Resources outstanding</b>							
Voluntary contributions pledged and unpaid	1 942 030	407 547	152 126	153 914	108 764	2 764 381	
Prior to 1986	-	-	-	-	-	400 773	400 773
Sub-total	1 942 030	407 547	152 126	153 914	108 764	400 773	3 165 154 <sup>b/</sup>
Assessed programme costs	1 167 555	821 574	694 860	481 561	413 084	-	3 578 634
Prior to 1986	-	-	-	-	-	991 740	991 740
Sub-total	1 167 555	821 574	694 860	481 561	413 084	991 740	4 570 374 <sup>c/</sup>
Total outstanding	3 109 585	1 229 121	846 986	635 475	521 848	1 392 513	7 735 528
Total actual resources	37 643 103	37 067 016	34 948 826	38 140 280	27 863 200	1 392 513	177 054 938
Difference between actuals and estimates	(8 856 897)	(5 932 984)	(4 051 174)	3 140 280	(3 136 800)	1 392 513	(17 445 062)

a/ GC(XXXIII)/RES/517

b/ Schedule B.2

c/ Schedule D.1

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

## STATEMENT II.C

GENERAL FUND - OPERATING FUND I I  
TECHNICAL ASSISTANCE AND CO-OPERATION FUND  
INCOME AND EXPENDITURE IN THE YEAR ENDED 31 DECEMBER 1990

	<u>1990</u>	<u>1989</u>
Balance as at 1 January 1990		
Unused balance	14 025 109	7 958 083
Unliquidated obligations	19 231 231	17 250 646
Total	<u>33 256 340</u>	<u>25 208 729</u>
Income		
Voluntary contributions:		
Pledged for the current year (Schedule B.2)	38 797 255	35 680 915
Pledged and adjusted in current year relating to prior years' programme	51 819	(3 089)
Assessed programme costs	1 651 199	1 204 548
Miscellaneous income:		
Interest	1 688 658	1 476 514
Other	10 000	21 591
Adjustments to prior years' programmes	(9 729)	8 637
Exchange adjustments - losses (realized) (316 387)		
- losses (unrealized) (7 213 490)	<u>(7 529 877)</u>	<u>(1 077 122)</u>
Total income	<u>34 659 325</u>	<u>37 311 994</u>
Total funds available	<u>67 915 665</u>	<u>62 520 723</u>
Expenditure (Statement II.A)		
Disbursements	36 704 875	29 264 383
Unliquidated obligations	17 147 096	19 231 231
Total expenditure	<u>53 851 971</u>	<u>48 495 614</u>
Unused balance at year end	<u>14 063 694</u>	<u>14 025 109</u>

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

GENERAL FUND - OPERATING FUND I I  
TECHNICAL ASSISTANCE AND CO-OPERATION FUND

ASSETS, LIABILITIES AND FUND BALANCE AS AT 31 DECEMBER 1990

	A S S E T S			L I A B I L I T I E S	
	1990	1989		1990	1989
Cash in hand	2 193	159	Reserve for unliquidated obligations	17 147 096	19 231 231
Cash at banks (Schedule A)	19 934 320	20 218 663	Contributions received in advance	884 794	173 153
Government letters of credit	6 200 000	7 500 000	Reserve for uncollected assessed programme costs	4 570 374	4 359 373
Voluntary contributions receivable (Schedule B.2)	3 165 154	3 039 347	Accounts payable and other credit balances		
Assessed programme costs receivable (Schedule D.1)	4 570 374	4 359 373	- Staff accounts	399 276	239 143
56 Accounts receivable and other debit balances			- United Nations, specialized agencies and other international organizations	124 366	78 860
- Staff accounts	849 575	605 445	- Member States	37 811	172 564
- United Nations, specialized agencies and other international organizations	449 128	401 338	Fund balance	14 063 694	14 025 109
- Member States	184 994	99 131			
- Suppliers and contractors	2 191	272 994			
- Funds with agents	1 866 982	1 725 615			
- Others	2 500	57 368			
	37 227 411	38 279 433	TOTAL LIABILITIES	37 227 411	38 279 433
TOTAL ASSETS					

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

O P E R A T I N G   F U N D   I  
 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

R E S O U R C E S ,   E X P E N D I T U R E S   A N D   U N U S E D   R E S O U R C E S   I N   T H E   Y E A R   E N D E D   3 1   D E C E M B E R   1 9 9 0

STATEMENT III.A

	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	378 285	20 488 403	20 866 688	20 758 014	55 333	20 813 347	53 341
International Laboratory of Marine Radioactivity, Monaco (including projects financed from the United Nations Environment Programme)	263 344	2 776 140	3 039 484	2 696 213	126 379	2 822 592	216 892
	641 629	23 264 543	23 906 172	23 454 227	181 712	23 635 939	270 233

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

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

O P E R A T I N G   F U N D   I

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

ESTIMATED AND ACTUAL RESOURCES FOR THE YEAR ENDED 31 DECEMBER 1990

	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
Canada	-	1 695	-	1 695	1 695
Iran, Islamic Republic of	-	35 069	-	35 069	35 069
Italy	13 540 000	14 761 245	224 215	14 985 460	1 445 460
Japan	39 000	39 120	-	39 120	120
Kuwait	75 000	41 601	-	41 601	(33 399)
Qatar	10 000	-	-	-	(10 000)
Spain	-	14 912	-	14 912	14 912
Sweden	-	344 521	-	344 521	344 521
United Kingdom of Great Britain and Northern Ireland	-	66 726	-	66 726	66 726
United Nations Educational, Scientific and Cultural Organization (UNESCO)	340 000	331 200	-	331 200	(8 800)
United Nations Industrial Development Organization (UNIDO)	-	511 000	-	511 000	511 000
United Nations University (UNU)	958 000	-	-	-	(958 000)
World Meteorological Organization (WMO)	-	23 508	-	23 508	23 508
Arab Fund for Economic and Social Development	-	56 325	-	56 325	56 325
Commission of the European Communities (CEC)	-	8 834	1 094	9 928	9 928
Other contributions	-	64 865	28 700	93 565	93 565
Administrative Fund (IAEA)	1 325 400	1 316 906	-	1 316 906	(8 494)
<b>Sub-total</b>	<b>16 297 400</b>	<b>17 633 527</b>	<b>254 009</b>	<b>17 887 536</b>	<b>1 590 136</b>
<b>B. International Laboratory of Marine Radioactivity</b>					
Germany	-	63 000	-	63 000	63 000
Principality of Monaco	110 000	108 230	-	108 230	(1 770)
Food and Agriculture Organization of the United Nations (FAO)	-	14 000	-	14 000	14 000
Regional Organization for the Protection of the Marine Environment (ROPME)	20 000	56 077	-	56 077	36 077
United States of America	-	-	30 000	30 000	30 000
United Nations Environment Programme (UNEP)	450 000	529 000	-	529 000	79 000
Commission of the European Communities (CEC)	48 000	50 723	-	50 723	2 723
Administrative Fund (IAEA)	1 984 600	1 955 110	-	1 955 110	(29 490)
<b>Sub-total</b>	<b>2 612 600</b>	<b>2 776 140</b>	<b>30 000</b>	<b>2 806 140</b>	<b>193 540</b>
<b>TOTAL</b>	<b>18 910 000</b>	<b>20 409 667</b>	<b>284 009</b>	<b>20 693 676</b>	<b>1 783 676</b>

<sup>a/</sup> GC(XXXIII)/875, Tables 1 and 4 and GC(XXXIII)/RES/516, para 1.

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

## STATEMENT III.C

## O P E R A T I N G   F U N D   I

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

## I N C O M E   A N D   E X P E N D I T U R E   I N   T H E   Y E A R   E N D E D   3 1   D E C E M B E R   1 9 9 0

	1990	1989
	<hr/>	<hr/>
1. <u>International Centre for Theoretical Physics</u>		
Unused balance as at 1 January	233 081	397 205
Unliquidated obligations brought forward	145 204	301 991
Income from contributions	17 716 734	17 586 544
Income from housing facilities	1 967 065	2 274 439
Other income	804 604	1 030 543
	<hr/>	<hr/>
Total funds available	20 866 688	21 590 722
	<hr/>	<hr/>
Disbursements during the year	20 758 014	21 212 437
Unliquidated obligations at year end	55 333	145 204
	<hr/>	<hr/>
	20 813 347	21 357 641
	<hr/>	<hr/>
Unused balance at year end	53 341	233 081
	<hr/> <hr/>	<hr/> <hr/>
2. <u>International Laboratory of Marine Radioactivity</u>		
Unused balance as at 1 January	162 500	154 390
Unliquidated obligations brought forward	100 844	181 897
Income from contributions	2 776 140	2 163 756
	<hr/>	<hr/>
Total funds available	3 039 484	2 500 043
	<hr/>	<hr/>
Disbursements during the year	2 696 213	2 236 699
Unliquidated obligations at year end	126 379	100 844
	<hr/>	<hr/>
	2 822 592	2 337 543
	<hr/>	<hr/>
Unused balance at year end	216 892	162 500
	<hr/> <hr/>	<hr/> <hr/>

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

OPERATING FUND I  
ACTIVITIES PARTIALLY FINANCED FROM THE  
ADMINISTRATIVE FUND

ASSETS, LIABILITIES AND FUND BALANCE AS AT 31 DECEMBER 1990

1. International Centre for Theoretical Physics

	A S S E T S		L I A B I L I T I E S		
	<u>1990</u>	<u>1989</u>		<u>1990</u>	<u>1989</u>
Cash in hand	62 791	117 193	Reserve for unliquidated obligations	55 333	145 204
Cash at banks (Schedule A)	2 264 631	3 311 332	Contributions received in advance	16 000	16 000
Contributions receivable	254 009	78 879	Reserve for uncollected income	254 009	78 879
Accounts receivable and sundry debit balances	126 319	197 485	Advance from UNIDO on behalf of the Government of Italy	1 793 722	3 000 000
			Accounts payable, sundry credit balances and other reserves	535 345	231 725
			Fund balance	53 341	233 081
<b>TOTAL ASSETS</b>	<b><u>2 707 750</u></b>	<b><u>3 704 889</u></b>	<b>TOTAL LIABILITIES</b>	<b><u>2 707 750</u></b>	<b><u>3 704 889</u></b>

63

2. International Laboratory of Marine Radioactivity

	A S S E T S		L I A B I L I T I E S		
	<u>1990</u>	<u>1989</u>		<u>1990</u>	<u>1989</u>
Cash in hand	121 756	94 926	Reserve for unliquidated obligations	126 379	100 844
Cash at banks (Schedule A)	303 922	224 924	Contributions received in advance	92 000	63 000
Contributions receivable	30 000	-	Reserve for uncollected income	30 000	-
Accounts receivable and sundry debit balances	9 593	6 494	Fund balance	216 892	162 500
<b>TOTAL ASSETS</b>	<b><u>465 271</u></b>	<b><u>326 344</u></b>	<b>TOTAL LIABILITIES</b>	<b><u>465 271</u></b>	<b><u>326 344</u></b>

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

STATEMENT III.D

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

RESOURCES, EXPENDITURES AND UNUSED RESOURCES IN THE YEAR ENDED 31 DECEMBER 1990

STATEMENT IV.A

64

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	5 225 613	4 225 170	7 064 634	16 515 417	8 295 087	4 286 719	12 581 806	3 933 611
Nuclear fuel cycle	60 843	-	94 600	155 443	129 408	-	129 408	26 035
Nuclear power	2 228	-	-	2 228	2 228	-	2 228	-
Nuclear safety	377 598	-	424 021	801 619	589 622	-	589 622	211 997
Scientific and technical information	(206 194)	14 794	782 663	591 263	945 204	497	945 701	(354 438)
Food and agriculture	468 835	351 678	2 078 671	2 899 184	2 044 705	366 557	2 411 262	487 922
Life sciences	42 605	34 503	159 000	236 108	141 173	53 100	194 273	41 835
Physical and chemical sciences	143 150	44 740	93 742	281 632	185 456	38 642	224 098	57 534
Safeguards	1 047 597	610 135	5 641 668	7 299 400	4 365 445	1 387 659	5 753 104	1 546 296
Administration	381 134	-	876 117	1 257 251	712 873	163 985	876 858	380 393
Regional Co-operative Agreements (RCA)	850 846	199 897	1 077 280	2 128 023	606 339	276 305	882 644	1 245 379
International Consultative Group on Food Irradiation (ICGFI)	50 232	-	154 744	204 976	153 396	1 883	155 279	49 697
Funds in Trust (FIT)-Technical co-operation	430 600	312 808	235 688	979 096	488 108	98 158	586 266	392 830
Funds in Trust (FIT)-Research institutes	1 655 355	264 392	1 304 203	3 223 950	1 199 949	161 996	1 361 945	1 862 005
Seibersdorf Training Facilities (STF)	188 253	958 630	210 300	1 357 183	833 082	517 593	1 350 675	6 508
Third World Academy of Sciences (TWAS)	1 749 238	-	623 286	2 372 524	2 336 704	-	2 336 704	35 820
<b>TOTAL</b>	<b>12 467 933</b>	<b>7 016 747</b>	<b>20 820 617</b>	<b>40 305 297</b>	<b>23 028 779</b>	<b>7 353 094</b>	<b>30 381 873</b>	<b>9 923 424</b>

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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 1990

Division/Activity	Original estimates <sup>a/</sup>	Actual resources				Difference
		Receipts	Outstanding	Other	Total	
Technical assistance and co-operation	8 489 000	7 611 802	1 000 166	(1 691 950)	6 920 018	(1 568 982)
Nuclear fuel cycle	95 000	94 600	-	-	94 600	(400)
Nuclear safety	318 000	424 021	-	-	424 021	106 021
Scientific and technical information	-	583 193	398 631	-	981 824	981 824
Food and agriculture	5 665 000	1 673 541	273 320	-	1 946 861	(3 718 139)
Physical and chemical sciences	11 000	72 120	-	-	72 120	61 120
Safeguards	107 000	5 504 407	130 000	94 320	5 728 727	5 621 727
Regional Cooperative Agreements (RCA)	1 890 000	1 073 937	-	-	1 073 937	(816 063)
Administration	900 000	655 938	106 359	90 179	852 476	(47 524)
International Consultative Group on Food Irradiation (ICGFI)	124 000	144 962	25 000	-	169 962	45 962
Funds in Trust (FIT) - Technical co-operation	-	235 688	-	-	235 688	235 688
Funds in Trust (FIT) - Research institutes	-	1 304 203	-	-	1 304 203	1 304 203
Seibersdorf Training Facilities (STF)	-	210 300	-	-	210 300	210 300
Third World Academy of Sciences (TWAS)	3 850 000	402 046	1 696 513	-	2 098 559	(1 751 441)
<b>Total</b>	<b>21 449 000</b>	<b>19 990 758</b>	<b>3 629 989</b>	<b>(1 507 451)</b>	<b>22 113 296</b>	<b>664 296</b>

<sup>a/</sup> GC(XXXIII)/875, Tables 1 and 4

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

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

INCOME AND EXPENDITURE IN THE YEAR ENDED 31 DECEMBER 1990

STATEMENT IV.C

	Income					Expenditure			Unused balances
	Unused balance as at 1 January	Unliquidated obligations brought forward	Income from contributions	Other income and exchange adjustments	Total funds available	Disbursements during the year	Unliquidated obligations at year end	Total expenditure	
<b>1. Member States</b>									
Australia	241 291	120 189	585 220	-	946 700	272 460	52 089	324 549	622 151
Belgium	92 279	12 395	186 345	-	291 019	56 442	2 400	58 842	232 177
Canada	6 069	5 690	502 392	-	514 151	482 891	8 645	491 536	22 615
Chile	5 200	-	6 000	-	11 200	9 565	-	9 565	1 635
Finland	225 716	-	216 991	-	442 707	241 554	145 916	387 470	55 237
France	331 403	83 192	928 255	-	1 342 850	682 577	173 828	856 405	486 445
Germany	1 085 104	1 191 833	2 133 504	-	4 410 441	2 165 442	1 291 752	3 457 194	953 247
Italy	1 810 547	333 112	639 000	90 179	2 872 838	1 088 903	663 126	1 752 029	1 120 809
Japan	744 277	79 708	1 243 029	-	2 067 014	806 020	393 633	1 199 653	867 361
Korea, Republic of	100 000	-	50 000	-	150 000	16 064	1 700	17 764	132 236
Kuwait	4 237	7 340	-	-	11 577	9 161	735	9 896	1 681
Netherlands	26 643	96 188	260 212	-	383 043	307 544	55 102	362 646	20 397
Norway	505	-	-	-	505	-	-	-	505
Saudi Arabia	4 229	-	-	-	4 229	-	-	-	4 229
Spain	92 005	-	199 668	-	291 673	147 360	144 312	291 672	1
Sweden	499 496	202 066	1 302 129	-	2 003 691	795 663	396 785	1 192 448	811 243
Union of Soviet Socialist Republics	977 283	2 150 556	246 305	(1 604 086)	1 770 058	727 817	598 242	1 326 059	443 999
United Kingdom of Great Britain and Northern Ireland	1 206 457	184 087	1 112 034	-	2 502 578	1 004 164	493 120	1 497 284	1 005 294
United States of America	2 873 776	979 782	4 981 700	-	8 835 258	5 146 099	1 201 568	6 347 667	2 487 591
Sub-total	10 326 517	5 446 138	14 592 784	(1 513 907)	28 851 532	13 959 726	5 622 953	19 582 679	9 268 853
<b>2. United Nations Development Programme (UNDP)</b>									
Executing Agency	(1 406 465)	-	3 193 871	6 456	1 793 862	1 842 264	883 798	2 726 062	(932 200)
Associated/Co-operating Agency	-	-	15 558	-	15 558	121 430	8 417	129 847	(114 289)
United Nations Financing System for Science and Technology for Development (UNFSSTD)	(6 618)	-	15 012	-	8 394	(145)	-	(145)	8 539
Sub-total	(1 413 083)	-	3 224 441	6 456	1 817 814	1 963 549	892 215	2 855 764	(1 037 950)
<b>3. United Nations and other International Organizations</b>									
Asian Development Bank (ADB)	(2 443)	-	3 343	-	900	900	-	900	-
Commission of the European Communities (CEC)	5 047	10 614	120 318	-	135 979	44 281	46 084	90 365	45 614
Food and Agriculture Organization of the United Nations (FAO)	(521 783)	24 165	1 838 961	-	1 341 343	2 042 235	7 842	2 050 077	(708 734)
Organization of Petroleum Exporting Countries (OPEC) Fund for International Development	-	-	20 000	-	20 000	6 849	4 370	11 219	8 781
Sub-total	(519 179)	34 779	1 982 622	-	1 498 222	2 094 265	58 296	2 152 561	(654 339)
<b>4. Other</b>									
International Consultative Group on Food Irradiation (ICGFI)	50 232	-	154 744	-	204 976	153 396	1 883	155 279	49 697
Funds in Trust (FIT) - Technical co-operation	430 600	312 808	235 688	-	979 096	488 108	98 158	586 266	392 830
Funds in Trust (FIT) - Research institutes	1 655 355	264 392	1 304 203	-	3 223 950	1 199 949	161 996	1 361 945	1 862 005
Seibersdorf Training Facilities (STF)	188 253	958 630	210 300	-	1 357 183	833 082	517 593	1 350 675	6 508
Third World Academy of Sciences (TWAS)	1 749 238	-	590 080	33 206	2 372 524	2 336 704	-	2 336 704	35 820
Sub-total	4 073 678	1 535 830	2 495 015	33 206	8 137 729	5 011 239	779 630	5 790 869	2 346 860
<b>TOTAL</b>	<b>12 467 933</b>	<b>7 016 747</b>	<b>22 294 862</b>	<b>(1 474 245)</b>	<b>40 305 297</b>	<b>23 028 779</b>	<b>7 353 094</b>	<b>30 381 873</b>	<b>9 923 424</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 1990

	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. Member States</b>								
Australia	-	639 990	34 250	674 240	52 089	-	52 089	622 151
Belgium	-	231 646	2 931	234 577	2 400	-	2 400	232 177
Canada	-	69 260	-	69 260	8 645	38 000	46 645	22 615
Chile	-	1 635	-	1 635	-	-	-	1 635
Finland	-	201 153	-	201 153	145 916	-	145 916	55 237
France	-	659 175	126 098	785 273	173 828	125 000	298 828	486 445
Germany	-	3 052 445	7 154	3 059 599	1 291 752	814 600	2 106 352	953 247
Italy	-	2 059 054	68 842	2 127 896	663 126	343 961	1 007 087	1 120 809
Japan	-	1 724 141	300 499	2 024 640	393 633	763 646	1 157 279	867 361
Korea, Republic of	-	183 936	-	183 936	1 700	50 000	51 700	132 236
Kuwait	-	1 152	1 264	2 416	735	-	735	1 681
Netherlands	-	577 362	1 144	578 506	55 102	503 007	558 109	20 397
Norway	-	505	-	505	-	-	-	505
Saudi Arabia	-	4 229	-	4 229	-	-	-	4 229
Spain	-	144 313	76 727	221 040	144 312	76 727	221 039	1
Sweden	3 000	1 202 050	2 978	1 208 028	396 785	-	396 785	811 243
Union of Soviet Socialist Republics	-	1 042 241	-	1 042 241	598 242	-	598 242	443 999
United Kingdom of Great Britain and Northern Ireland	-	1 587 532	555 032	2 142 564	493 120	644 150	1 137 270	1 005 294
United States of America	-	3 638 040	430 729	4 068 769	1 201 568	379 610	1 581 178	2 487 591
Sub-total	3 000	17 019 859	1 607 648	18 630 507	5 622 953	3 738 701	9 361 654	9 268 853
<b>2. United Nations Development Programme (UNDP)</b>								
Executing Agency Fund	806	458 701	89 327	548 834	883 798	597 236	1 481 034	(932 200)
Associated Co-operating Agency	-	(150 681)	166 161	15 480	8 417	121 352	129 769	(114 289)
United Nations Financing System for Science and Technology for Development (UNFSSTD)	-	9 764	-	9 764	-	1 225	1 225	8 539
Sub-total	806	317 784	255 488	574 078	892 215	719 813	1 612 028	(1 037 950)
<b>3. United Nations and other International Organizations</b>								
Asian Development Bank (ADB)	-	-	-	-	-	-	-	-
Commission of the European Communities (CEC)	-	91 698	-	91 698	46 084	-	46 084	45 614
Food and Agriculture Organization of the United Nations (FAO)	-	(253 789)	769 930	516 141	7 842	1 217 033	1 224 875	(708 734)
Organization of Petroleum Exporting Countries (OPEC) Fund for International Development	-	13 151	-	13 151	4 370	-	4 370	8 781
Sub-total	-	(148 940)	769 930	620 990	58 296	1 217 033	1 275 329	(654 339)
<b>4. Other</b>								
International Consultative Group on Food Irradiation (ICGFI)	-	51 580	25 000	76 580	1 883	25 000	26 883	49 697
Funds in Trust (FIT) - Technical co-operation	-	490 988	150 000	640 988	98 158	150 000	248 158	392 830
Funds in Trust (FIT) - Research Institutes	-	2 016 655	7 346	2 024 001	161 996	-	161 996	1 862 005
Saibersdorf Training Facilities (STF)	-	490 072	34 029	524 101	517 593	-	517 593	6 508
Third World Academy of Sciences (TWAS)	179 372	(141 392)	1 699 643	1 737 623	-	1 701 803	1 701 803	35 820
Sub-total	179 372	2 907 903	1 916 018	5 003 293	779 630	1 876 803	2 656 433	2 346 860
<b>TOTAL</b>	<b>183 178</b>	<b>20 096 606</b>	<b>4 549 084</b>	<b>24 828 868</b>	<b>7 353 094</b>	<b>7 552 350</b>	<b>14 905 444</b>	<b>9 923 424</b>

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



P A R T I V

SCHEDULES

SCHEDULE A.1

CURRENT ACCOUNTS AT BANKS

As at 31 December 1990

Local currency	Amount in local currency	UN operational exchange rate	US dollar equivalent
<u>Agency Funds</u>			
Albanian leks	744 818	15.00	49 655
Australian dollars	392 100	1.30	301 615
Austrian schillings	6 698 903	10.40	644 125
Belgian francs	9 726 764	31.20	311 755
Brazilian cruzeiros	83 158	155.00	537
Bulgarian leva	818 400	2.77	295 451
Canadian dollars	214 166	1.16	184 626
Chinese yuan rinminbi	1 798 308	5.21	345 165
Cuban pesos	474 136	0.752	630 500
Czechoslovak korunas	11 306 225	23.60	479 077
Danish kroner	135 947	5.78	23 520
Democratic People's Republic of Korea won	849 019	2.11	402 379
Egyptian pounds	420 767	2.83	148 681
European currency unit	170 045	0.731	232 620
Finnish markka	46 879	3.59	13 058
French francs	747 724	5.01	149 246
German marks	347 313	1.48	234 671
Greek drachmae	8 656 919	155.00	55 851
Hungarian forints	4 049 264	62.50	64 788
Indian rupees	47 878	18.00	2 660
Iranian rials	30 410 773	63.50	478 910
Italian lire	3 513 588 820	1 115.00	3 151 201
Japan yen	11 696 624	128.00	91 380
Netherlands guilders	937 764	1.71	548 400
New Zealand dollars	13 971	1.61	8 678
Norwegian kroner	155 166	5.89	26 344
Pakistan rupees	1 320 995	21.90	60 320
Philippine pesos	1 720 829	27.70	62 124
Polish zlotys	1 913 961 520	9 310.00	205 581
Portuguese escudos	7 206 515	133.00	54 184
Romanian lei	4 341 547	35.00	124 044
Spanish pesetas	1 405 022	95.00	14 790
Sri Lanka rupees	571 701	40.00	14 293
Swedish kronar	173 155	5.57	31 087
Swiss francs	36 538	1.27	28 770
Thai baht	452 370	25.20	17 951
Turkish liras	804 271 350	2 750.00	292 462
USSR roubles	8 349 522	1.65	5 060 316
United Kingdom pounds	2 243	0.508	4 415
United States dollars	2 948 834	-	2 948 834
Yugoslav dinars	2 093 970	10.50	199 426
<b>TOTAL CURRENT ACCOUNTS AT BANKS</b>			<b>17 993 490</b>

NOTE: If calculated at UN operational exchange rates in effect on 1 January 1991, the total US dollar value amounts to \$ 17 835 088 which represents a decrease of 0.88 per cent over the value at 31 December 1990 rates. The difference is due to fluctuations of the US dollar value against the currencies actually held by the Agency. This does not affect the Agency's holdings or purchasing power in those currencies.

## SCHEDULE A.2

## DEPOSIT ACCOUNTS AT BANKS

As at 31 December 1990

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 1/8 %	48 hours call	US\$ 910 454	-	910 454
The Chase Manhattan Bank, Vienna	8 %	48 hours call	US\$ 230 964	-	230 964
Istituto Bancario San Paolo di Torino, Turin	10 1/4 %	48 hours call	US\$ 1 002 716	-	1 002 716
Westdeutsche Landesbank, Vienna	7 5/8 %	48 hours call	US\$ 15 576	-	15 576
Banco do Brazil, Vienna	8 3/8 %	48 hours call	US\$ 2 700 000	-	2 700 000
Creditanstalt-Bankverein, Vienna	7 1/2 %	24 hours call	AS 15 000 000	10.40	1 442 308
ABN Bank, Vienna	2 5/8 %	48 hours call	AS 2 122	10.40	204
Lloyds Bank International, Rio de Janeiro	*	24 hours call	Cz 10 120 242	155.00	65 292
San Paolo Bank (Austria) AG, Vienna	10 1/2 %	91-01-02	Lit 1 800 000 000	1 115.00	1 614 350
The Mitsui Taiyo Kobe Bank, Tokyo	8 1/4 %	91-01-10	US\$ 1 900 000	-	1 900 000
Kansallis Osaka Pankki, London	8 1/4 %	91-01-10	US\$ 2 000 000	-	2 000 000
Oesterreichische Länderbank, Vienna	8 15/16 %	91-01-11	AS 3 500 000	10.40	336 538
The Sumitomo Bank Ltd., London	8 1/16 %	91-01-14	US\$ 2 000 000	-	2 000 000
Oesterreichische Länderbank, Vienna	8 1/16 %	91-01-22	US\$ 1 000 000	-	1 000 000
Banque Paribas, Paris	8 %	91-01-25	US\$ 1 500 000	-	1 500 000
Cassa di Risparmio di Trieste, Trieste	12 1/2 %	91-01-28	Lit 3 000 000 000	1 115.00	2 690 583
The Chase Manhattan Bank, Vienna	8 1/8 %	91-01-28	US\$ 3 000 000	-	3 000 000
Erste Oesterreichische Sparcasse, Vienna	8 3/16 %	91-01-28	US\$ 1 200 000	-	1 200 000
Hungarian International Bank, London	8 %	91-01-29	US\$ 1 000 000	-	1 000 000
Creditanstalt-Bankverein, Vienna	9 %	91-01-29	AS 25 000 000	10.40	2 403 846
American Express Company, Vienna	9 %	91-01-29	AS 20 000 000	10.40	1 923 077
Creditanstalt-Bankverein, Vienna	9 %	91-01-30	AS 36 000 000	10.40	3 461 538
ABN Bank, Vienna	9 %	91-01-30	AS 20 000 000	10.40	1 923 077
American Express Company, Vienna	9 %	91-01-30	AS 32 000 000	10.40	3 076 923
The Mitsui Taiyo Kobe Bank, Tokyo	9 %	91-01-31	US\$ 1 500 000	-	1 500 000
Donau Bank AG, Vienna	9 1/8 %	91-01-31	US\$ 1 000 000	-	1 000 000
Westdeutsche Landesbank, Vienna	11 1/4 %	91-01-31	Can\$ 1 000 000	1.16	862 069
San Paolo Bank (Austria) AG, Vienna	9 %	91-02-04	AS 20 000 000	10.40	1 923 077
San Paolo Bank (Austria) AG, Vienna	12 5/16 %	91-02-04	Lit 2 000 000 000	1 115.00	1 793 722
Banco do Brazil, Vienna	8 1/8 %	91-02-12	US\$ 2 500 000	-	2 500 000
ABN Bank, Vienna	9 %	91-02-26	AS 20 000 000	10.40	1 923 077
Donaubank AG, Vienna	9 %	91-02-27	AS 35 000 000	10.40	3 365 385
Girozentrale, Vienna	9 7/16 %	91-03-06	AS 40 000 000	10.40	3 846 154
Hungarian International Bank, London	8 1/16 %	91-03-11	US\$ 2 000 000	-	2 000 000
Banco do Brazil, Vienna	7 3/4 %	91-03-18	US\$ 1 500 000	-	1 500 000
San Paolo Bank (Austria) AG, Vienna	12 1/4 %	91-03-18	Lit 2 200 000 000	1 115.00	1 973 094
Creditanstalt-Bankverein, Vienna	9 1/4 %	91-03-26	AS 25 000 000	10.40	2 403 846
Oesterreichische Industrie Holding AG, Vienna	9 1/4 %	91-03-27	AS 60 000 000	10.40	5 769 231
American Express Company, Vienna	11 3/8 %	91-03-27	A\$ 980 000	1.30	753 846
<b>TOTAL DEPOSIT ACCOUNTS AT BANKS</b>					<b>70 510 947</b>

\* Interest plus adjustment for inflation.

NOTE: If calculated at UN operational exchange rates in effect on 1 January 1991, the total US dollar value amounts to \$ 69 552 743 which represents a 1.36 per cent decrease over the value at 31 December 1990 rates. The difference is due to fluctuations of the US dollar value against the currencies actually held by the Agency. This does not affect the Agency's holdings or purchasing power in those currencies.

SCHEDULE A.3

CURRENT AND DEPOSIT ACCOUNTS BY FUND GROUP AND FUNDS

As at 31 December 1990

FUND GROUP			
I	Administrative Fund	39 914 538	
	Working Capital Fund	5 990 420	45 904 958
		<hr/>	
II	General Fund - Operating Fund II		
	Technical Assistance and Co-operation Fund		19 934 320
III	Operating Fund I - International Centre for Theoretical Physics	2 264 631	
	International Laboratory of Marine Radioactivity		
	(includes United Nations Environment Programme)	303 922	2 568 553
		<hr/>	
IV	Funds administered on behalf of -		
	Member States:		
	Australia	639 990	
	Belgium	231 646	
	Canada	69 260	
	Chile	1 635	
	Finland	201 153	
	France	659 175	
	Germany	3 052 445	
	Italy	2 059 054	
	Japan	1 724 141	
	Korea, Republic of	183 936	
	Kuwait	1 152	
	Netherlands	577 362	
	Norway	505	
	Saudi Arabia	4 229	
	Spain	144 313	
	Sweden	1 202 050	
	Union of Soviet Socialist Republics	1 042 241	
	United Kingdom of Great Britain and Northern Ireland	1 587 532	
	United States of America	3 638 040	
	United Nations and other International Organizations:		
	Commission of the European Communities (CEC)	91 698	
	Food and Agriculture Organization of the United Nations (FAO)	(253 789)	
	The OPEC Fund for International Development	13 151	
	United Nations Development Programme (UNDP) -		
	Executing Agency Fund	458 701	
	Associated/Co-operating Agency Fund	(150 681)	
	United Nations Financing System for Science and Technology		
	for Development (UNFSSTD)	9 764	
	Others:		
	International Consultative Group on Food Irradiation (ICGFI)	51 580	
	Seibersdorf Training Facilities (STF)	490 072	
	Third World Academy of Sciences (TWAS)	(141 392)	
	Trust Funds -		
	Technical Co-operation	490 988	
	Research Institutes	2 016 655	20 096 606
		<hr/>	
	Total current and deposit accounts		<u>88 504 437</u>



CONTRIBUTIONS TO THE REGULAR BUDGET

Status as at 31 December 1990

Member State	1990				Outstanding at AS 10.40	Prior years outstanding	Total outstanding at AS 10.40
	Assessed	Credits <sup>a/</sup>	Receipts	Total paid			
Afghanistan	12 837	-	-	-	12 837	10 128	22 965
Albania	11 538	550	10 988	11 538	-	-	-
Algeria	182 060	12 009	-	12 009	170 051	-	170 051
Argentina	814 218	-	-	-	814 218	1 237 739	2 051 957
Australia	2 615 640	154 370	2 461 270	2 615 640	-	-	-
Austria	1 286 583	-	1 286 583	1 286 583	-	-	-
Bangladesh	14 477	937	12 163	13 100	1 377	-	1 377
Belgium	1 974 212	106 914	1 867 298	1 974 212	-	-	-
Bolivia	12 837	-	-	-	12 837	28 042	40 879
Brazil	1 752 410	-	-	-	1 752 410	729 104	2 481 514
Bulgaria	165 387	9 927	155 460	165 387	-	-	-
Byelorussian Soviet Socialist Republic	578 867	52 123	526 744	578 867	-	-	-
Cameroon	12 837	-	-	-	12 837	14 387	27 224
Canada	4 928 929	4 928 929	-	4 928 929	-	-	-
Chile	101 741	-	2 467	2 467	99 274	-	99 274
China	1 085 918	59 058	1 026 860	1 085 918	-	-	-
Colombia	148 259	48 148	100 111	148 259	-	-	-
Costa Rica	21 398	9 176	12 222	21 398	-	-	-
Côte d'Ivoire	24 893	-	-	-	24 893	57 194	82 087
Cuba	110 727	8 402	14 746	23 148	87 579	-	87 579
Cyprus	22 649	2 569	20 080	22 649	-	-	-
Czech and Slovak Federal Republic	1 138 106	65 078	1 073 028	1 138 106	-	-	-
Democratic Kampuchea	12 837	-	-	-	12 837	121 096	133 933
Democratic People's Republic of Korea	56 622	6 654	44 640	51 294	5 328	-	5 328
Denmark	1 148 562	66 328	1 082 234	1 148 562	-	-	-
Dominican Republic	36 948	-	-	-	36 948	311 387	348 335
Ecuador	35 133	1 172	33 961	35 133	-	-	-
Egypt	81 254	3 848	77 406	81 254	-	-	-
El Salvador	12 837	-	-	-	12 837	21 574	34 411
Ethiopia	12 837	-	-	-	12 837	10 554	23 391
Finland	851 274	43 906	807 368	851 274	-	-	-
France	10 533 534	578 976	9 954 558	10 533 534	-	-	-
Gabon	57 661	-	-	-	57 661	73 160	130 821
Germany <sup>b/</sup>	15 970 152	873 991	15 096 161	15 970 152	-	-	-
Ghana	13 479	-	-	-	13 479	19 989	33 468
Greece	458 930	16 929	434 851	451 780	7 150	-	7 150
Guatemala	25 178	-	-	-	25 178	41 411	66 589
Haiti	12 837	-	-	-	12 837	174 002	186 839
Holy See	16 107	16 107	-	16 107	-	-	-
Hungary	250 542	19 522	231 020	250 542	-	-	-

Member State	1990				Outstanding at AS 10.40	Prior years outstanding	Total outstanding at AS 10.40
	Assessed	Credits <sup>a/</sup>	Receipts	Total paid			
Iceland	51 431	2 720	48 711	51 431	-	-	-
India	439 314	20 613	418 701	439 314	-	-	-
Indonesia	166 429	14 078	152 351	166 429	-	-	-
Iran, Islamic Republic of	838 164	-	-	-	838 164	676 869	1 515 033
Iraq	136 690	4 686	114 277	118 963	17 727	-	17 727
Ireland	302 810	16 369	286 441	302 810	-	-	-
Israel	380 432	35 476	344 956	380 432	-	-	-
Italy	6 727 790	328 705	6 399 085	6 727 790	-	-	-
Jamaica	11 799	415	11 384	11 799	-	-	-
Japan	20 581 988	1 343 248	19 238 740	20 581 988	-	-	-
Jordan	11 257	8 711	1 834	10 545	712	-	712
Kenya	12 837	-	-	-	12 837	27 773	40 610
Korea, Republic of	261 766	19 605	242 161	261 766	-	-	-
Kuwait	549 089	43 907	-	43 907	505 182	-	505 182
Lebanon	13 122	-	-	-	13 122	7 578	20 700
Liberia	12 837	-	-	-	12 837	48 310	61 147
Libyan Arab Jamahiriya	538 193	-	136 879	136 879	401 314	-	401 314
Liechtenstein	16 902	871	16 031	16 902	-	-	-
Luxembourg	102 349	3 970	98 379	102 349	-	-	-
Madagascar	12 837	-	-	-	12 837	22 379	35 216
Malaysia	120 990	4 576	116 414	120 990	-	-	-
Mali	12 837	-	-	-	12 837	150 888	163 725
Mauritius	11 593	960	9 585	10 545	1 048	-	1 048
Mexico	1 103 287	149 413	953 874	1 103 287	-	-	-
Monaco	17 024	871	16 153	17 024	-	-	-
Mongolia	11 499	550	10 949	11 499	-	-	-
Morocco	47 320	5 234	41 452	46 686	634	-	634
Myanmar	13 122	-	-	-	13 122	219	13 341
Namibia	-	-	-	-	-	-	-
Netherlands	2 772 404	161 661	2 610 743	2 772 404	-	-	-
New Zealand	408 172	24 046	384 126	408 172	-	-	-
Nicaragua	12 837	-	-	-	12 837	18 908	31 745
Niger	12 837	-	-	-	12 837	32 679	45 516
Nigeria	217 197	9 866	207 331	217 197	-	-	-
Norway	919 351	47 605	871 746	919 351	-	-	-
Pakistan	69 334	3 885	65 449	69 334	-	-	-
Panama	24 893	-	-	-	24 893	84 232	109 125
Paraguay	36 948	-	-	-	36 948	22 201	59 149
Peru	74 825	-	-	-	74 825	303 483	378 308
Philippines	112 732	4 100	22 487	26 587	86 145	-	86 145

Member State	1990					Prior years outstanding	Total outstanding at AS 10.40
	Assessed	Credits <sup>a/</sup>	Receipts	Total paid	Outstanding at AS 10.40		
Poland	706 217	-	706 217	706 217	-	-	-
Portugal	205 536	7 146	196 375	203 521	2 015	-	2 015
Qatar	96 104	-	-	-	96 104	4 157	100 261
Romania	240 089	-	-	-	240 089	90 740	330 829
Saudi Arabia	1 651 071	929 627	721 444	1 651 071	-	-	-
Senegal	12 837	-	-	-	12 837	19 057	31 894
Sierra Leone	12 837	-	-	-	12 837	80 592	93 429
Singapore	134 035	-	-	-	134 035	12 332	146 367
South Africa	548 951	-	-	-	548 951	889 190	1 438 141
Spain	3 340 603	402 549	2 938 054	3 340 603	-	-	-
Sri Lanka	12 780	1 667	-	1 667	11 113	-	11 113
Sudan	13 033	-	-	-	13 033	4 366	17 399
Sweden	2 020 305	193 619	1 826 686	2 020 305	-	-	-
Switzerland	1 807 099	105 750	1 701 349	1 807 099	-	-	-
Syrian Arab Republic	48 990	334	-	334	48 656	-	48 656
Thailand	115 515	9 151	89 420	98 571	16 944	-	16 944
Tunisia	33 262	2 494	28 727	31 221	2 041	-	2 041
Turkey	360 826	7 073	323 882	330 955	29 871	-	29 871
Uganda	12 837	-	-	-	12 837	98 056	110 893
Ukrainian Soviet Socialist Republic	2 175 339	194 282	1 981 057	2 175 339	-	-	-
Union of Soviet Socialist Republics	17 351 240	1 540 913	15 810 327	17 351 240	-	-	-
United Arab Emirates	365 205	-	-	-	365 205	178 098	543 303
United Kingdom of Great Britain and Northern Ireland	8 071 626	437 008	7 634 618	8 071 626	-	-	-
United Republic of Tanzania	12 837	-	-	-	12 837	16 729	29 566
United States of America	47 034 334	758 745	38 798 000	39 556 745	7 477 589	-	7 477 589
Uruguay	50 289	1 640	-	1 640	48 649	-	48 649
Venezuela	648 681	23 080	337 132	360 212	288 469	-	288 469
Viet Nam	13 213	1 233	10 725	11 958	1 255	-	1 255
Yugoslavia	546 134	17 749	72 460	90 209	455 925	-	455 925
Zaire	13 033	-	-	-	13 033	11 061	24 094
Zambia	11 780	550	11 230	11 780	-	-	-
Zimbabwe	24 612	1 710	-	1 710	22 902	-	22 902
<b>TOTAL</b>	<b>171 461 735</b>	<b>13 978 084</b>	<b>142 340 161</b>	<b>156 318 245</b>	<b>15 143 490</b>	<b>5 649 664</b>	<b>20 793 154</b>

a/ These amounts include advance payments of contributions, shares of cash surpluses and credits due to reductions in the Working Capital Fund which have been applied to reduce the 1990 Regular Budget assessment (reference Financial Regulation 7.02).

b/ Through accession of the German Democratic Republic to the Federal Republic of Germany with effect from 3 October 1990, the two German States have united to form one sovereign State. As from the date of unification, the Federal Republic of Germany acts in the United Nations under the designation "Germany".

STATUS OF VOLUNTARY CONTRIBUTIONS TO THE TECHNICAL ASSISTANCE AND CO-OPERATION FUND  
AS AT 31 DECEMBER 1990

SCHEDULE B.2

Member State	1990					Prior years outstanding	Total outstanding
	Base rate <sup>a</sup>	Share of \$ 45.5 million target for voluntary contributions for 1990 using base rate <u>a</u> /	Pledged	Paid	Outstanding		
Afghanistan	0.01	4 550	-	-	-	-	-
Albania	0.01	4 550	4 550	-	4 550	8 000	12 550
Algeria	0.15	68 250	-	-	-	18 802	18 802
Argentina	0.65	295 750	50 000	-	50 000	777 157	827 157
Australia	1.55	705 250	760 000	760 000	-	-	-
Austria	0.73	332 150	332 150	332 150	-	-	-
Bangladesh	0.01	4 550	4 550	4 550	-	-	-
Belgium	1.16	527 800	128 205	128 205	-	-	-
Bolivia	0.01	4 550	-	-	-	-	-
Brazil	1.43	650 650	265 000	-	265 000	152 804	417 804
Bulgaria	0.15	68 250	68 250	68 250	-	-	-
Byelorussian Soviet Socialist Republic	0.33	150 150	150 150	147 043	3 107	-	3 107
Cameroon	0.01	4 550	-	-	-	4 076	4 076
Canada	3.06	1 392 300	1 102 823	1 102 823	-	-	-
Chile	0.08	36 400	36 400	-	36 400	-	36 400
China	0.78	354 900	354 900	354 900	-	-	-
Colombia	0.14	63 700	50 000	50 000	-	-	-
Costa Rica	0.02	9 100	-	-	-	-	-
Côte d'Ivoire	0.02	9 100	-	-	-	-	-
Cuba	0.09	40 950	40 950	40 950	-	-	-
Cyprus	0.02	9 100	9 100	9 100	-	-	-
Czech and Slovak Federal Republic	0.65	295 750	295 750	295 750	-	-	-
Democratic Kampuchea	0.01	4 550	-	-	-	-	-
Democratic People's Republic of Korea	0.05	22 750	22 750	-	22 750	-	22 750
Denmark	0.68	309 400	309 400	309 400	-	-	-
Dominican Republic	0.03	13 650	-	-	-	-	-
Ecuador	0.03	13 650	-	-	-	-	-
Egypt	0.07	31 850	31 850	31 850	-	-	-
El Salvador	0.01	4 550	-	-	-	-	-
Ethiopia	0.01	4 550	-	-	-	-	-
Finland	0.50	227 500	227 500	227 500	-	-	-
France	6.19	2 816 450	2 816 450	2 816 450	-	-	-
Gabon	0.03	13 650	-	-	-	-	-
Germany <sup>b/</sup>	9.27	4 217 850	4 217 850	4 217 850	-	-	-
Ghana	0.01	4 550	6 000	-	6 000	19 164	25 164
Greece	0.39	177 450	177 450	-	177 450	-	177 450
Guatemala	0.02	9 100	9 100	-	9 100	15 600	24 700
Haiti	0.01	4 550	-	-	-	800	800
Holy See	0.01	4 550	2 000	2 000	-	-	-
Hungary	0.21	95 550	106 452	106 452	-	-	-

Member State	1990					Prior years outstanding	Total outstanding
	Base rate %	Share of \$ 45.5 million target for voluntary contributions for 1990 using base rate <u>a</u> /	Pledged	Paid	Outstanding		
Iceland	0.03	13 650	13 650	13 650	-	-	-
India	0.37	168 350	163 800	163 800	-	-	-
Indonesia	0.15	68 250	39 000	39 000	-	-	-
Iran, Islamic Republic of	0.68	309 400	390 400	390 400	-	-	-
Iraq	0.12	54 600	54 600	-	54 600	-	54 600
Ireland	0.18	81 900	-	-	-	-	-
Israel	0.21	95 550	-	-	-	-	-
Italy	3.95	1 797 250	-	-	-	-	-
Jamaica	0.01	4 550	-	-	-	-	-
Japan	11.27	5 127 850	5 127 850	5 127 850	-	-	-
Jordan	0.01	4 550	4 550	-	4 550	9 122	13 672
Kenya	0.01	4 550	-	-	-	-	-
Korea, Republic of	0.22	100 100	100 100	100 100	-	-	-
Kuwait	0.29	131 950	-	-	-	-	-
Lebanon	0.01	4 550	-	-	-	-	-
Liberia	0.01	4 550	-	-	-	-	-
Libyan Arab Jamahiriya	0.28	127 400	15 000	-	15 000	5 000	20 000
Liechtenstein	0.01	4 550	4 600	3 805	795	-	795
Luxembourg	0.06	27 300	-	-	-	-	-
Madagascar	0.01	4 550	1 600	-	1 600	6 650	8 250
Malaysia	0.11	50 050	50 050	50 050	-	-	-
Mali	0.01	4 550	-	-	-	-	-
Mauritius	0.01	4 550	-	-	-	-	-
Mexico	0.93	423 150	423 150	423 150	-	-	-
Monaco	0.01	4 550	-	-	-	-	-
Mongolia	0.01	4 550	4 550	-	4 550	-	4 550
Morocco	0.04	18 200	18 200	18 200	-	-	-
Myanmar	0.01	4 550	-	-	-	-	-
Namibia	-	-	-	-	-	-	-
Netherlands	1.63	741 650	741 650	741 650	-	-	-
New Zealand	0.24	109 200	-	-	-	-	-
Nicaragua	0.01	4 550	-	-	-	-	-
Niger	0.01	4 550	-	-	-	2 900	2 900
Nigeria	0.20	91 000	91 000	91 000	-	-	-
Norway	0.54	245 700	245 700	245 700	-	-	-
Pakistan	0.06	27 300	27 300	27 300	-	-	-
Panama	0.02	9 100	-	-	-	2 600	2 600
Paraguay	0.03	13 650	-	-	-	-	-
Peru	0.06	27 300	-	-	-	-	-
Philippines	0.09	40 950	-	-	-	-	-

Member State	1990					Prior years outstanding	Total outstanding
	Base rate %	Share of \$ 45.5 million target for voluntary contributions for 1990 using base rate <u>a/</u>	Pledged	Paid	Outstanding		
Poland	0.55	250 250	250 250	250 250	-	-	-
Portugal	0.18	81 900	-	-	-	-	-
Qatar	0.05	22 750	-	-	-	-	-
Romania	0.19	86 450	-	-	-	4 030	4 030
Saudi Arabia	1.01	459 550	-	-	-	-	-
Senegal	0.01	4 550	-	-	-	3 800	3 800
Sierra Leone	0.01	4 550	-	-	-	-	-
Singapore	0.11	50 050	-	-	-	-	-
South Africa	0.44	200 200	-	-	-	-	-
Spain	1.93	878 150	90 000	41 393	48 607	-	48 607
Sri Lanka	0.01	4 550	-	-	-	-	-
Sudan	0.01	4 550	-	-	-	18 750	18 750
Sweden	1.20	546 000	546 000	546 000	-	-	-
Switzerland	1.07	486 850	486 850	486 850	-	-	-
Syrian Arab Republic	0.04	18 200	-	-	-	-	-
Thailand	0.10	45 500	45 500	45 500	-	-	-
Tunisia	0.03	13 650	-	-	-	-	-
Turkey	0.32	145 600	145 600	145 600	-	-	-
Uganda	0.01	4 550	-	-	-	536	536
Ukrainian Soviet Socialist Republic	1.24	564 200	564 000	779	563 221	-	563 221
Union of Soviet Socialist Republics	9.89	4 499 950	4 495 400	4 495 400	-	-	-
United Arab Emirates	0.19	86 450	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	4.81	2 188 550	2 188 550	2 188 550	-	-	-
United Republic of Tanzania	0.01	4 550	-	-	-	190	190
United States of America	25.00	11 375 000	10 654 000	10 200 000	454 000	-	454 000
Uruguay	0.04	18 200	15 000	-	15 000	617	15 617
Venezuela	0.56	254 800	-	-	-	-	-
Viet Nam	0.01	4 550	513	513	-	-	-
Yugoslavia	0.45	204 750	204 750	-	204 750	172 526	377 276
Zaire	0.01	4 550	1 000	-	1 000	-	1 000
Zambia	0.01	4 550	4 550	4 550	-	-	-
Zimbabwe	0.02	9 100	8 962	8 962	-	-	-
<b>TOTAL</b>	<b>100.00</b>	<b>45 500 000</b>	<b>38 797 255</b>	<b>36 855 225</b>	<b>1 942 030</b>	<b>1 223 124</b>	<b>3 165 154</b>

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

b/ Through accession of the German Democratic Republic to the Federal Republic of Germany with effect from 3 October 1990, the two German States have united to form one sovereign State. As from the date of unification, the Federal Republic of Germany acts in the United Nations under the designation "Germany".

## SCHEDULE B.3

## STATUS OF ADVANCES TO THE WORKING CAPITAL FUND

AS AT 31 DECEMBER 1990

Member State	Assessed	Paid	Outstanding
Afghanistan	600	600	-
Albania	600	600	-
Algeria	9 000	9 000	-
Argentina	39 000	39 000	-
Australia	93 000	93 000	-
Austria	43 800	43 800	-
Bangladesh	600	600	-
Belgium	69 600	69 600	-
Bolivia	600	600	-
Brazil	85 800	85 800	-
Bulgaria	9 000	9 000	-
Byelorussian Soviet Socialist Republic	19 800	19 800	-
Cameroon	600	600	-
Canada	183 600	183 600	-
Chile	4 800	4 800	-
China	46 800	46 800	-
Colombia	8 400	8 400	-
Costa Rica	1 200	1 200	-
Côte d'Ivoire	1 200	400	800
Cuba	5 400	5 400	-
Cyprus	1 200	1 200	-
Czech and Slovak Federal Republic	39 000	39 000	-
Democratic Kampuchea	600	200	400
Democratic People's Republic of Korea	3 000	3 000	-
Denmark	40 800	40 800	-
Dominican Republic	1 800	400	1 400
Ecuador	1 800	1 800	-
Egypt	4 200	4 200	-
El Salvador	600	600	-
Ethiopia	600	600	-
Finland	30 000	30 000	-
France	371 400	371 400	-
Gabon	1 800	1 800	-
Germany a/	556 200	556 200	-
Ghana	600	400	200
Greece	23 400	23 400	-
Guatemala	1 200	800	400
Haiti	600	200	400
Holy See	600	600	-
Hungary	12 600	12 600	-
Iceland	1 800	1 800	-
India	22 200	22 200	-
Indonesia	9 000	9 000	-
Iran, Islamic Republic of	40 800	40 800	-
Iraq	7 200	7 200	-
Ireland	10 800	10 800	-
Israel	12 600	12 600	-
Italy	237 000	237 000	-
Jamaica	600	600	-
Japan	676 200	676 200	-
Jordan	600	600	-
Kenya	600	200	400
Korea, Republic of	13 200	13 200	-
Kuwait	17 400	17 400	-
Lebanon	600	600	-

SCHEDULE B.3 (continued)

Member State	Assessed	Paid	Outstanding
Liberia	600	200	400
Libyan Arab Jamahiriya	16 800	16 800	-
Liechtenstein	600	600	-
Luxembourg	3 600	3 600	-
Madagascar	600	400	200
Malaysia	6 600	6 600	-
Mali	600	200	400
Mauritius	600	600	-
Mexico	55 800	55 800	-
Monaco	600	600	-
Mongolia	600	600	-
Morocco	2 400	2 400	-
Myanmar	600	600	-
Namibia	-	-	-
Netherlands	97 800	97 800	-
New Zealand	14 400	14 400	-
Nicaragua	600	600	-
Niger	600	200	400
Nigeria	12 000	12 000	-
Norway	32 400	32 400	-
Pakistan	3 600	3 600	-
Panama	1 200	400	800
Paraguay	1 800	800	180
Peru	3 600	1 400	2 200
Philippines	5 400	5 400	-
Poland	33 000	33 000	-
Portugal	10 800	10 800	-
Qatar	3 000	3 000	-
Romania	11 400	11 400	-
Saudi Arabia	60 600	60 600	-
Senegal	600	600	-
Sierra Leone	600	200	400
Singapore	6 600	6 600	-
South Africa	26 400	26 400	-
Spain	115 800	115 800	-
Sri Lanka	600	600	-
Sudan	600	600	-
Sweden	72 000	72 000	-
Switzerland	64 200	64 200	-
Syrian Arab Republic	2 400	2 400	-
Thailand	6 000	6 000	-
Tunisia	1 800	1 800	-
Turkey	19 200	19 200	-
Uganda	600	200	400
Ukrainian Soviet Socialist Republic	74 400	74 400	-
Union of Soviet Socialist Republics	593 400	593 400	-
United Arab Emirates	11 400	11 400	-
United Kingdom of Great Britain and Northern Ireland	288 600	288 600	-
United Republic of Tanzania	600	400	200
United States of America	1 500 000	1 500 000	-
Uruguay	2 400	2 400	-
Venezuela	33 600	33 600	-
Viet Nam	600	600	-
Yugoslavia	27 000	27 000	-
Zaire	600	600	-
Zambia	600	600	-
Zimbabwe	1 200	1 200	-
<b>TOTAL</b>	<b>6 000 000</b>	<b>5 990 420</b>	<b>9 580</b>

a/ Through accession of the German Democratic Republic to the Federal Republic of Germany with effect from 3 October 1990, the two German States have united to form one sovereign State. As from the date of unification, the Federal Republic of Germany acts in the United Nations under the designation "Germany".



## SHARES OF MEMBER STATES IN THE 1989 CASH SURPLUS

Member State	1989 Scale	Allocation
	of assessment %	amount \$
Afghanistan	0.007	860
Albania	0.007	860
Algeria	0.092	11 299
Argentina	0.414	50 844
Australia	1.701	208 901
Austria	0.757	92 968
Bangladesh	0.015	1 842
Belgium	1.214	149 092
Bolivia	0.007	860
Brazil	0.909	111 635
Bulgaria	0.107	13 141
Byelorussian Soviet Socialist Republic	0.353	43 352
Cameroon	0.007	860
Canada	3.143	385 995
Chile	0.049	6 018
China	0.630	77 371
Colombia	0.088	10 807
Costa Rica	0.013	1 596
Côte d'Ivoire	0.013	1 596
Cuba	0.061	7 491
Cyprus	0.013	1 596
Czech and Slovak Federal Republic	0.716	87 933
Democratic Kampuchea	0.007	860
Democratic People's Republic of Korea	0.034	4 175
Denmark	0.736	90 389
Dominican Republic	0.020	2 456
Ecuador	0.020	2 456
Egypt	0.048	5 895
El Salvador	0.007	860
Ethiopia	0.007	860
Finland	0.508	62 388
France	6.535	802 570
Gabon	0.031	3 807
Germany */	9.833	1 207 600
Ghana	0.007	860
Greece	0.285	35 001
Guatemala	0.014	1 719
Haiti	0.007	860
Holy See	0.010	1 228
Hungary	0.161	19 772
Iceland	0.031	3 807
India	0.255	31 317
Indonesia	0.095	11 667
Iran, Islamic Republic of	0.412	50 598
Iraq	0.079	9 702
Ireland	0.187	22 966
Israel	0.228	28 001
Italy	3.890	477 735
Jamaica	0.014	1 719
Japan	11.130	1 366 886
Jordan	0.007	860
Kenya	0.007	860
Korea, Republic of	0.132	16 211
Kuwait	0.301	36 966
Lebanon	0.007	860
Liberia	0.007	860
Libyan Arab Jamahiriya	0.270	33 159
Liechtenstein	0.010	1 228
Luxembourg	0.052	6 386
Madagascar	0.007	860

SCHEDULE C (continued)

Member State	1989 Scale	Allocation
	of assessment	amount
	%	\$
Malaysia	0.066	8 105
Mali	0.007	860
Mauritius	0.007	860
Mexico	0.589	72 336
Monaco	0.010	1 228
Mongolia	0.007	860
Morocco	0.034	4 175
Myanmar	0.007	860
Namibia	-	-
Netherlands	1.784	219 095
New Zealand	0.249	30 580
Nicaragua	0.007	860
Niger	0.007	860
Nigeria	0.125	15 351
Norway	0.550	67 546
Pakistan	0.042	5 158
Panama	0.013	1 596
Paraguay	0.013	1 596
Peru	0.047	5 772
Philippines	0.069	8 474
Poland	0.481	59 072
Portugal	0.120	14 737
Qatar	0.041	5 035
Romania	0.130	15 965
Saudi Arabia	0.996	122 320
Senegal	0.007	860
Sierra Leone	0.007	860
Singapore	0.065	7 983
South Africa	0.290	35 615
Spain	2.085	256 061
Sri Lanka	0.007	860
Sudan	0.007	860
Sweden	1.286	157 935
Switzerland	1.151	141 355
Syrian Arab Republic	0.026	3 193
Thailand	0.061	7 491
Tunisia	0.020	2 456
Turkey	0.226	27 755
Uganda	0.007	860
Ukrainian Soviet Socialist Republic	1.317	161 742
Union of Soviet Socialist Republics	10.466	1 285 340
United Arab Emirates	0.187	22 966
United Kingdom of Great Britain and Northern Ireland	4.989	612 704
United Republic of Tanzania	0.007	860
United States of America	25.932	3 184 734
Uruguay	0.027	3 316
Venezuela	0.388	47 651
Viet Nam	0.008	982
Yugoslavia	0.299	36 720
Zaire	0.007	860
Zambia	0.007	860
Zimbabwe	0.013	1 596
TOTAL	100.000	12 281 097

\*/. Through accession of the German Democratic Republic to the Federal Republic of Germany with effect from 3 October 1990, the two German States have united to form one sovereign State. As from the date of unification, the Federal Republic of Germany acts in the United Nations under the designation "Germany".

TECHNICAL ASSISTANCE AND CO-OPERATION

ASSESSED PROGRAMME COSTS

STATUS AS AT 31 DECEMBER 1990

Member State	1989			Prior years outstanding		Total outstanding
	Assessed	Paid	Outstanding	1988	1975-1987	
Albania	23 032	-	23 032	11 671	26 493	61 196
Algeria	22 477	-	22 477	36 727	590	59 794
Argentina	415	-	415	-	-	415
Bolivia	11 726	-	11 726	12 621	153 989	178 336
Brazil	80 951	80 951	-	-	-	-
Bulgaria	20 439	-	20 439	108 535	-	128 974
Cameroon	10 662	-	10 662	6 995	7 663	25 320
Chile	60 554	60 554	-	-	-	-
China	78 867	78 867	-	-	-	-
Colombia	45 050	-	45 050	-	-	-
Costa Rica	10 509	-	10 509	4 453	69 606	84 568
Côte d'Ivoire	9 140	-	9 140	11 783	39 768	60 691
Cuba	41 923	41 923	-	-	-	-
Cyprus	6 023	6 023	-	-	-	-
Czech and Slovak Federal Republic	8 558	8 558	-	-	-	-
Democratic People's Republic of Korea	26 858	-	26 858	-	-	26 858
Dominican Republic	8 897	-	8 897	9 357	62 449	80 703
Ecuador	54 248	-	54 248	42 490	178 226	274 964
Egypt	104 343	-	104 343	4 949	-	109 292
El Salvador	20 942	-	20 942	7 209	42 602	70 753
Gabon	50	-	50	2 594	4 366	7 010
Ghana	38 390	-	38 390	32 259	179 342	249 991
Greece	27 114	-	27 114	25 139	12 351	64 604
Guatemala	44 849	-	44 849	14 848	80 173	139 870
Hong Kong (through the United Kingdom of Great Britain and Northern Ireland)	4 030	2 845	1 185	-	-	1 185
Hungary	15 437	15 437	-	-	-	-
Iceland	4 049	-	4 049	-	-	4 049
India	970	-	970	-	-	970
Indonesia	57 294	-	57 294	1 260	-	58 554
Iran, Islamic Republic of	45 035	45 035	-	-	-	-
Iraq	8 692	-	8 692	21 132	-	29 824
Jamaica	2 510	-	2 510	9 685	44 279	56 474
Jordan	20 673	-	20 673	21 739	55 005	97 417
Kenya	13 770	-	13 770	18 326	158 521	190 617
Korea, Republic of	43 681	43 681	-	-	-	-

Member State	1989			Prior years outstanding		Total outstanding
	Assessed	Paid	Outstanding	1988	1975-1987	
Lebanon	-	-	-	-	15 326	15 326
Libyan Arab Jamahiriya	20 613	-	20 613	16 427	20 800	57 840
Madagascar	17 009	-	17 009	5 748	81 680	104 437
Malaysia	68 632	68 632	-	-	-	-
Mauritius	2 825	-	2 825	2 843	4 366	10 034
Mexico	41 738	-	41 738	3 615	-	45 353
Mongolia	21 645	-	21 645	11 240	-	32 885
Morocco	19 668	-	19 668	25 785	46 104	91 557
Nigeria	46 524	46 524	-	-	-	-
Pakistan	35 179	35 179	-	-	-	-
Panama	13 910	-	13 910	10 476	70 791	95 177
Paraguay	19 855	-	19 855	12 395	14 000	46 250
Peru	25 251	-	25 251	72 392	324 799	422 442
Philippines	38 983	-	38 983	28 661	26 164	93 808
Poland	44 874	44 874	-	-	-	-
Portugal	76 653	-	76 653	19 863	-	96 516
Romania	48 535	-	48 535	1 512	-	50 047
Saudi Arabia	1 562	-	1 562	-	-	1 562
Singapore	2 719	-	2 719	-	-	2 719
Spain	851	-	851	-	-	851
Sri Lanka	22 718	-	22 718	44 750	192 451	259 919
Syrian Arab Republic	15 790	-	15 790	-	-	15 790
Thailand	62 437	62 437	-	-	-	-
Tunisia	37 897	-	37 897	9 177	109 738	156 812
Turkey	32 595	27 586	5 009	-	-	5 009
United Arab Emirates	5 981	-	5 981	2 529	-	8 510
Uruguay	18 936	-	18 936	17 196	54 549	90 681
Venezuela	28 744	28 744	-	-	-	-
Viet Nam	41 174	-	41 174	36 050	194 231	271 455
Yugoslavia	23 315	-	23 315	19 722	192 542	235 579
Zaire	11 197	-	11 197	33 197	118 281	162 675
Zambia	28 756	-	28 756	39 202	-	67 958
Zimbabwe	16 681	-	16 681	5 022	-	21 703
<b>TOTAL</b>	<b>1 865 405</b>	<b>697 850</b>	<b>1 167 555</b>	<b>821 574</b>	<b>2 581 245</b>	<b>4 570 374</b>

GENERAL FUND - OPERATING FUND II  
TECHNICAL ASSISTANCE AND CO-OPERATION FUND  
SUMMARY OF OBLIGATIONS AND DISBURSEMENTS DURING 1990 AND UNLIQUIDATED OBLIGATIONS  
AS AT 31 DECEMBER 1990

Recipients	Unliquidated obligations brought forward from 1989			Net new obligations in 1990			Disbursements in 1990			Unliquidated obligations as at 31 December 1990		
	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	-	-	-	1 019	2 700	3 719	1 019	1 280	2 299	-	1 420	1 420
Albania	-	24 752	24 752	23 288	64 306	87 594	22 288	79 259	101 547	1 000	9 799	10 799
Algeria	8 148	305 841	313 989	72 172	449 194	521 366	75 446	426 659	502 105	4 874	328 376	333 250
Argentina	6 588	-	6 588	12 079	-	12 079	14 428	-	14 428	4 239	-	4 239
Bangladesh	111 001	784 583	895 584	177 922	258 308	436 230	182 947	672 219	855 166	105 976	370 672	476 648
Bolivia	400	123 682	124 082	37 407	305 851	343 258	32 864	416 817	449 681	4 943	12 716	17 659
Brazil	-	116 109	116 109	147 442	438 130	585 572	122 145	506 600	628 745	25 297	47 639	72 936
Bulgaria	142 302	586 431	728 733	172 930	178 847	351 777	191 940	644 152	836 092	123 292	121 126	244 418
Byelorussian Soviet Socialist Rep	-	-	-	-	48 762	48 762	-	48 762	48 762	-	-	-
Cameroon	16 322	12 200	28 522	47 104	102 076	149 180	33 693	55 396	89 089	29 733	58 880	88 613
Chile	33 302	166 274	199 576	90 700	561 379	652 079	93 940	572 566	666 506	30 062	155 087	185 149
China	76 744	61 041	137 785	555 925	586 965	1 142 890	445 361	382 131	827 492	187 308	265 875	453 183
Colombia	22 170	126 092	148 262	72 844	361 447	434 291	56 292	376 941	433 233	38 722	110 598	149 320
Costa Rica	1 858	41 757	43 615	13 252	57 509	70 761	15 110	99 266	114 376	-	-	-
Côte d'Ivoire	1 040	46 433	47 473	27 933	121 308	149 241	28 973	136 877	165 850	-	30 864	30 864
Cuba	33 672	333 748	367 420	121 216	735 369	856 585	115 075	343 807	458 882	39 813	725 310	765 123
Cyprus	-	37 000	37 000	5 463	110 414	115 877	5 463	86 313	91 776	-	61 101	61 101
Czech & Slovak Federal Rep	10 795	-	10 795	100 918	32 298	133 216	77 887	30 158	108 045	33 826	2 140	35 966
Dem People's Rep of Korea	226 240	1 583 327	1 809 567	(68 256)	206 082	137 826	69 307	1 086 836	1 156 143	88 677	702 573	791 250
Dominican Rep	-	48 072	48 072	10 018	116 339	126 357	10 018	156 371	166 389	-	8 040	8 040
Ecuador	16 945	120 341	137 286	51 359	298 901	350 260	64 526	320 018	384 544	3 778	99 224	103 002
Egypt	132 212	189 627	321 839	213 449	503 029	716 478	219 125	458 090	677 215	126 536	234 566	361 102
El Salvador	4 868	43 216	48 084	16 615	188 157	204 772	19 323	195 647	214 970	2 160	35 726	37 886
Ethiopia	24 821	33 443	58 264	99 368	272 952	372 320	51 552	252 875	304 427	72 637	53 520	126 157
Gabon	-	-	-	-	25 410	25 410	-	25 410	25 410	-	-	-
Ghana	46 051	99 818	145 869	79 108	200 571	279 679	89 576	252 522	342 098	35 583	47 867	83 450
Greece	11 820	135 053	146 873	51 162	63 370	114 532	56 662	191 442	248 104	6 320	6 981	13 301
Guatemala	24 915	79 499	104 414	71 414	150 652	222 066	69 597	196 448	266 045	26 732	33 703	60 435
Haiti	-	6 296	6 296	3 143	50 407	53 550	3 143	51 035	54 178	-	5 668	5 668
Hong Kong (through United Kingdom of Great Britain and Northern Ireland)	-	-	-	3 635	35 700	39 335	3 635	31 800	35 435	-	3 900	3 900

85

SCHEDULE D.2

Recipients	Unliquidated obligations brought forward from 1989			Net new obligations in 1990			Disbursements in 1990			Unliquidated obligations as at 31 December 1990		
	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total
	Hungary	-	183 727	183 727	107 933	198 483	306 416	59 799	113 982	173 781	48 134	268 228
Iceland	-	-	-	-	15 089	15 089	-	11 839	11 839	-	3 250	3 250
Indonesia	44 703	413 259	457 962	201 432	444 835	646 267	202 360	599 351	801 711	43 775	258 743	302 518
Iran, Islamic Republic of	14 913	347 792	362 705	134 912	683 498	818 410	123 536	834 458	957 994	26 289	196 832	223 121
Iraq	4 948	8 279	13 227	67 246	192 699	259 945	67 524	199 329	266 853	4 670	1 649	6 319
Ireland	-	21 936	21 936	8 231	10 385	18 616	8 231	29 567	37 798	-	2 754	2 754
Jamaica	-	-	-	-	35 971	35 971	-	34 671	34 671	-	1 300	1 300
Jordan	-	65 626	65 626	37 205	218 148	255 353	32 435	225 304	257 739	4 770	58 470	63 240
Kenya	59 677	48 953	108 630	76 463	67 318	143 781	88 550	109 182	197 732	47 590	7 089	54 679
Korea, Rep of	90 141	43 619	133 760	133 436	225 162	358 598	147 340	239 729	387 069	76 237	29 052	105 289
Libyan Arab Jamahiriya	168 265	47 035	215 300	83 385	168 748	252 133	134 939	137 211	272 150	116 711	78 572	195 283
Madagascar	20 589	33 093	53 682	31 034	122 722	153 756	42 694	132 409	175 103	8 929	23 406	32 335
Malaysia	13 952	111 021	124 973	129 322	569 208	698 530	99 066	509 480	608 546	44 208	170 749	214 957
Mali	2 159	15 029	17 188	60 675	124 070	184 745	49 750	123 131	172 881	13 084	15 968	29 052
Mauritius	-	-	-	19 223	31 033	50 256	19 223	31 033	50 256	-	-	-
Mexico	-	172 828	172 828	105 319	771 539	876 858	103 739	341 407	445 146	1 580	602 960	604 540
Mongolia	27 789	79 399	107 188	107 750	502 477	610 227	76 610	288 476	365 086	58 929	293 400	352 329
Morocco	-	88 365	88 365	28 303	238 677	266 980	22 140	223 857	245 997	6 163	103 185	109 348
Myanmar	-	27 624	27 624	21 228	94 136	115 364	11 118	93 798	104 916	10 110	27 962	38 072
Nicaragua	-	100 949	100 949	41 946	75 749	117 695	31 947	136 088	168 035	9 999	40 610	50 609
Niger	5 910	13 760	19 670	36 401	116 109	152 510	35 323	108 378	143 701	6 988	21 491	28 479
Nigeria	187 250	352 807	540 057	333 016	225 534	558 550	324 345	383 554	707 899	195 921	194 787	390 708
Pakistan	59 067	583 187	642 254	247 614	399 951	647 565	186 111	524 165	710 276	120 570	458 973	579 543
Panama	4 984	49 437	54 421	16 128	132 926	149 054	21 112	120 825	141 937	-	61 538	61 538
Paraguay	5 000	84 534	89 534	31 663	98 030	129 693	31 590	161 626	193 216	5 073	20 938	26 011
Peru	3 646	532 645	536 291	108 460	287 956	396 416	90 587	425 119	515 706	21 519	395 482	417 001
Philippines	18 873	264 382	283 255	103 923	345 355	449 278	121 643	451 265	572 908	1 153	158 472	159 625
Poland	72 860	2 001 409	2 074 269	152 250	(383 550)	(231 300)	153 152	1 409 153	1 562 305	71 958	208 706	280 664
Portugal	-	168 705	168 705	10 851	580 379	591 230	10 851	161 451	172 302	-	587 633	587 633
Romania	6 588	231 338	237 926	49 421	287 850	337 271	44 438	307 282	351 720	11 571	211 906	223 477
Saudi Arabia	-	-	-	-	7 356	7 356	-	6 779	6 779	-	577	577
Senegal	7 625	19 794	27 419	61 550	96 982	158 532	42 400	96 661	139 061	26 775	20 115	46 890
Sierra Leone	-	18 539	18 539	55 777	40 041	95 818	14 757	28 525	43 282	41 020	30 055	71 075
Singapore	4 063	67 324	71 387	23 068	121 003	144 071	23 285	188 327	211 612	3 846	-	3 846
Spain	-	52 005	52 005	6 551	10 663	17 214	6 551	55 330	61 881	-	7 338	7 338
Sri Lanka	3 581	99 355	102 936	80 500	248 297	328 797	56 725	291 076	347 801	27 356	56 576	83 932
Sudan	79 815	11 169	90 984	118 153	243 854	362 007	108 250	100 409	208 659	89 718	154 614	244 332
Syrian Arab Rep	22 237	52 611	74 848	40 661	690 997	731 658	55 554	228 421	283 975	7 344	515 187	522 531
Thailand	68 043	113 768	181 811	291 211	316 949	608 160	249 984	375 806	625 790	109 270	54 911	164 181
Tunisia	-	9 896	9 896	31 280	151 397	182 677	27 421	132 873	160 294	3 859	28 420	32 279

Recipients	Unliquidated obligations brought forward from 1989			Net new obligations in 1990			Disbursements in 1990			Unliquidated obligations as at 31 December 1990		
	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
Turkey	44 448	414 483	458 931	60 355	209 746	270 101	88 102	365 530	453 632	16 701	258 699	275 400
Uganda	445	32 776	33 221	35 882	142 697	178 579	18 681	124 586	143 267	17 646	50 887	68 533
Ukrainian Soviet Socialist Rep	-	-	-	-	50 022	50 022	-	50 022	50 022	-	-	-
Union of Soviet Socialist Rep	-	-	-	-	50 022	50 022	-	50 022	50 022	-	-	-
United Arab Emirates	-	-	-	-	87 055	87 055	-	62 083	62 083	-	24 972	24 972
United Republic of Tanzania	9 113	84 899	94 012	163 534	178 044	341 578	106 863	238 316	345 179	65 784	24 627	90 411
Uruguay	24 990	44 394	69 384	43 398	135 108	178 506	62 249	160 690	222 939	6 139	18 812	24 951
Venezuela	-	531 258	531 258	97 418	46 754	144 172	92 986	329 006	421 992	4 432	249 006	253 438
Viet Nam	365 583	1 325 628	1 691 211	194 115	258 363	452 478	344 873	1 176 653	1 521 526	214 825	407 338	622 163
Yugoslavia	18 274	1 416 412	1 434 686	19 678	40 360	60 038	19 780	913 641	933 421	18 172	543 131	561 303
Zaire	391	56 256	56 647	70 999	158 955	229 954	58 835	154 679	213 514	12 555	60 532	73 087
Zambia	10 678	49 583	60 261	92 435	397 114	489 549	81 814	347 753	429 567	21 299	98 944	120 243
Zimbabwe	5 159	19 413	24 572	8 028	253 552	261 580	13 187	131 509	144 696	-	141 456	141 456
Sub-total	2 427 973	15 614 936	18 042 909	6 189 992	17 342 251	23 532 243	5 983 785	22 173 514	28 157 299	2 634 180	10 783 673	13 417 853
Regional Programmes												
Africa	656	283 097	283 753	635 783	1 305 328	1 941 111	459 705	926 578	1 386 283	176 734	661 847	838 581
Asia and the Pacific	18 497	89 030	107 527	846 519	303 307	1 149 826	504 281	287 108	791 389	360 735	105 229	465 964
Europe	-	150 177	150 177	464 248	315 985	780 233	225 131	421 867	646 998	239 117	44 295	283 412
Latin America	7 116	291 440	298 556	1 069 657	845 097	1 914 754	734 437	869 554	1 603 991	342 336	266 983	609 319
Interregional	47 666	300 643	348 309	4 214 575	544 318	4 758 893	2 943 723	643 893	3 587 616	1 318 518	201 068	1 519 586
Sub-total	73 935	1 114 387	1 188 322	7 230 782	3 314 035	10 544 817	4 867 277	3 149 000	8 016 277	2 437 440	1 279 422	3 716 862
Administrative expenses	-	-	-	159 390	384 290	543 680	159 390	371 909	531 299	-	12 381	12 381
GRAND TOTAL	2 501 908	16 729 323	19 231 231	13 580 164	21 040 576	34 620 740	11 010 452	25 694 423	36 704 875	5 071 620	12 075 476	17 147 096

RESOURCES MADE AVAILABLE TO THE AGENCY  
BY MEMBER STATES FOR 1990 INCLUDING CONTRIBUTIONS IN CASH AND IN KIND

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		Type II fellowships	Equipment and supplies a/	Meetings and other items a/	Cost-free experts		
				Statement III.B	Statement IV.B				Amount a/	Number	Man-days
Afghanistan	12 837	12 837	-	-	-	-	-	-	-	-	-
Albania	17 338	11 538	4 550	-	-	-	1 250	-	-	-	-
Algeria	185 440	182 060	-	-	-	-	-	2 360	1 020	1	6
Argentina	986 397	814 218	50 000	-	-	-	1 174	2 628	118 377	75	602
Australia	4 124 437	2 615 640	760 000	-	585 220	-	1 974	48 100	113 503	29	400
Austria	1 797 568	1 286 583	332 150	-	-	-	106 992	180	71 663	36	319
Bangladesh	22 192	14 477	4 550	-	-	-	475	-	2 690	1	5
Belgium	2 473 241	1 974 212	128 205	-	135 205	105 600	1 998	7 167	120 854	55	336
Bolivia	13 857	12 837	-	-	-	-	-	-	1 020	1	6
Brazil	2 133 755	1 752 410	265 000	16 000	10 000	-	3 354	-	86 991	51	381
Bulgaria	274 412	165 387	68 250	-	-	1 300	1	1 700	37 774	17	155
Byelorussian Soviet Socialist Republic	739 427	578 867	150 150	-	-	-	-	-	10 410	5	226
Cameroon	12 837	12 837	-	-	-	-	-	-	-	-	-
Canada	7 278 971	4 928 929	1 102 823	1 695	842 806	-	3 588	15 000	384 130	137	1 138
Chile	164 486	101 741	36 400	-	10 000	-	240	-	16 105	10	81
China	1 608 000	1 085 918	354 900	-	-	2 800	2 686	43 866	117 830	57	329
Colombia	202 490	148 259	50 000	-	-	-	151	-	4 080	3	24
Costa Rica	30 639	21 398	-	-	-	-	427	-	8 814	8	39
Côte d'Ivoire	25 133	24 893	-	-	-	-	240	-	-	-	-
Cuba	195 555	110 727	40 950	-	-	12 300	918	26 070	4 590	5	27
Cyprus	31 785	22 649	9 100	-	-	-	36	-	-	-	-
Czech and Slovak Federal Republic	1 551 433	1 138 106	295 750	-	-	17 200	1 491	800	98 086	74	414
Democratic Kampuchea	12 837	12 837	-	-	-	-	-	-	-	-	-
Democratic People's Republic of Korea	79 372	56 622	22 750	-	-	-	-	-	-	-	-
Denmark	1 514 102	1 148 562	309 400	-	-	33 500	6 252	-	16 388	8	40
Dominican Republic	36 948	36 948	-	-	-	-	-	-	-	-	-
Ecuador	37 107	35 133	-	-	-	-	104	-	1 870	2	11
Egypt	139 150	81 254	31 850	-	-	-	1 256	-	24 790	12	70
El Salvador	13 857	12 837	-	-	-	-	-	-	1 020	1	6
Ethiopia	12 862	12 837	-	-	-	-	25	-	-	-	-
Finland	1 471 536	851 274	227 500	-	185 729	4 300	2 191	4 080	196 462	69	674
France	14 838 071	10 533 534	2 816 450	-	839 057	16 600	13 359	131 984	487 087	211	1 471
Gabon	57 661	57 661	-	-	-	-	-	-	-	-	-
Germany b/	23 263 572	15 970 152	4 217 850	63 000	2 143 504	198 700	122 056	27 080	521 230	312	1 830
Ghana	20 159	13 479	6 000	-	-	-	-	-	680	1	4
Greece	647 753	458 930	177 450	-	-	-	470	4 180	6 723	4	21
Guatemala	43 439	25 178	9 100	-	-	-	1	-	9 160	4	38
Haiti	12 837	12 837	-	-	-	-	-	-	-	-	-
Holy See	18 107	16 107	2 000	-	-	-	-	-	-	-	-
Hungary	563 721	250 542	106 452	-	1 908	106 900	1 069	600	96 250	64	412



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		Type II fellowships	Equipment and supplies a/	Meetings and other items a/	Cost-free experts		
				Statement III.B	Statement IV.B				Amount a/	Number	Man-days
Iceland	65 081	51 431	13 650	-	-	-	-	-	-	-	-
India	874 353	439 314	163 800	-	-	122 400	2 330	81 866	64 643	40	260
Indonesia	211 664	166 429	39 000	-	2 000	-	495	-	3 740	4	22
Iran, Islamic Republic of	1 354 348	838 164	390 400	35 069	20 000	-	765	47 130	22 820	8	42
Iraq	196 380	136 690	54 600	-	-	-	490	4 600	-	-	-
Ireland	307 433	302 810	-	-	-	-	381	-	4 242	3	12
Israel	444 886	380 432	-	-	-	24 800	542	-	39 112	18	102
Italy	21 839 988	6 727 790	-	14 761 245	-	152 700	4 363	171	193 719	72	738
Jamaica	13 839	11 799	-	-	-	-	-	-	2 040	1	12
Japan	28 108 041	20 581 988	5 127 850	39 120	1 241 650	-	24 834	26 884	1 065 715	233	2 819
Jordan	15 832	11 257	4 550	-	-	-	25	-	-	-	-
Kenya	17 806	12 837	-	-	-	-	109	-	4 860	2	13
Korea, Republic of	697 442	261 766	100 100	-	50 000	-	368	81 161	204 047	29	860
Kuwait	644 579	549 089	-	41 601	50 000	-	40	-	3 849	3	15
Lebanon	13 122	13 122	-	-	-	-	-	-	-	-	-
Liberia	12 837	12 837	-	-	-	-	-	-	-	-	-
Libyan Arab Jamahiriya	598 373	538 193	15 000	-	-	-	-	-	45 180	13	155
Liechtenstein	21 502	16 902	4 600	-	-	-	-	-	-	-	-
Luxembourg	102 351	102 349	-	-	-	-	2	-	-	-	-
Madagascar	14 437	12 837	1 600	-	-	-	-	-	-	-	-
Malaysia	183 357	120 990	50 050	-	4 000	-	1 217	-	7 100	5	54
Mali	14 367	12 837	-	-	-	-	-	-	1 530	1	9
Mauritius	11 593	11 593	-	-	-	-	-	-	-	-	-
Mexico	1 641 604	1 103 287	423 150	-	-	-	35	23 260	91 872	22	462
Monaco	550 054	17 024	-	108 230	-	-	-	424 800	-	-	-
Mongolia	16 049	11 499	4 550	-	-	-	-	-	-	-	-
Morocco	69 287	47 320	18 200	-	-	-	275	-	3 492	1	6
Myanmar	13 122	13 122	-	-	-	-	-	-	-	-	-
Namibia	-	-	-	-	-	-	-	-	-	-	-
Netherlands	3 964 263	2 772 404	741 650	-	285 943	32 100	21 555	10 767	99 844	37	359
New Zealand	416 950	408 172	-	-	7 500	-	1 278	-	-	-	-
Nicaragua	12 837	12 837	-	-	-	-	-	-	-	-	-
Niger	12 837	12 837	-	-	-	-	-	-	-	-	-
Nigeria	311 272	217 197	91 000	-	-	-	15	-	3 060	2	18
Norway	1 176 949	919 351	245 700	-	-	-	242	-	11 656	5	24
Pakistan	118 251	69 334	27 300	-	-	-	211	-	21 406	10	62
Panama	25 913	24 893	-	-	-	-	-	-	1 020	1	6
Paraguay	36 948	36 948	-	-	-	-	-	-	-	-	-
Peru	79 207	74 825	-	-	-	-	642	-	3 740	3	22
Philippines	123 337	112 732	-	-	-	-	2 014	-	8 591	5	30
Poland	1 022 043	706 217	250 250	-	5 204	-	1 253	4 630	54 489	32	192
Portugal	213 886	205 536	-	-	-	-	-	5 290	3 060	3	18
Qatar	96 104	96 104	-	-	-	-	-	-	-	-	-
Romania	270 041	240 089	-	-	-	1 300	1 450	-	27 202	9	49
Saudi Arabia	1 651 760	1 651 071	-	-	-	-	689	-	-	-	-

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		Type II fellowships	Equipment and supplies <sup>a/</sup>	Meetings and other items <sup>a/</sup>	Cost-free experts		
				Statement III.B	Statement IV.B				Amount <sup>a/</sup>	Number	Man-days
Senegal	13 462	12 837	-	-	-	625	-	-	-	-	-
Sierra Leone	12 837	12 837	-	-	-	-	-	-	-	-	-
Singapore	135 611	134 035	-	-	-	1 576	-	-	-	-	-
South Africa	569 505	548 951	-	-	-	770	-	19 784	4	26	-
Spain	3 710 017	3 340 603	90 000	14 912	107 473	32 600	3 584	2 360	118 485	52	323
Sri Lanka	12 780	12 780	-	-	-	-	-	-	-	-	-
Sudan	13 033	13 033	-	-	-	-	-	-	-	-	-
Sweden	4 231 977	2 020 305	546 000	344 521	1 107 964	-	10 595	-	202 592	99	695
Switzerland	2 370 634	1 807 099	486 850	-	-	-	12 978	-	63 707	37	180
Syrian Arab Republic	56 790	48 990	-	-	-	-	330	6 450	1 020	1	6
Thailand	166 660	115 515	45 500	-	5 020	-	625	-	-	-	-
Tunisia	35 017	33 262	-	-	-	-	225	-	1 530	2	9
Turkey	510 301	360 826	145 600	-	-	-	1 665	-	2 210	2	13
Uganda	12 837	12 837	-	-	-	-	-	-	-	-	-
Ukrainian Soviet Socialist Republic	2 747 884	2 175 339	564 000	-	-	-	1 915	-	6 630	8	51
Union of Soviet Socialist Republics	22 768 813	17 351 240	4 495 400	-	246 305	-	64 335	19 100	592 433	258	1 286
United Arab Emirates	365 235	365 205	-	-	-	-	30	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	11 619 999	8 071 626	2 188 550	66 726	718 016	75 500	16 870	126	482 585	243	1 586
United Republic of Tanzania	12 845	12 837	-	-	-	-	8	-	-	-	-
United States of America	63 951 238	47 034 334	10 654 000	-	4 861 700	393 300	51 579	8 536	947 789	491	3 324
Uruguay	67 719	50 289	15 000	-	-	-	50	-	2 380	3	14
Venezuela	655 237	648 681	c/	-	-	-	76	-	6 480	4	23
Viet Nam	14 576	13 213	513	-	-	-	-	-	850	1	5
Yugoslavia	796 126	546 134	204 750	-	-	-	102	3 610	41 530	27	141
Zaire	14 034	13 033	1 000	-	-	-	1	-	-	-	-
Zambia	16 345	11 780	4 550	-	-	-	15	-	-	-	-
Zimbabwe	33 574	24 612	8 962	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>249 166 732</b>	<b>171 461 735</b>	<b>38 797 255</b>	<b>15 492 119</b>	<b>13 466 204<sup>d/</sup></b>	<b>1 333 900</b>	<b>507 352</b>	<b>1 066 536</b>	<b>7 041 631</b>	<b>3 047</b>	<b>23 108</b>

<sup>a/</sup> 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.

<sup>b/</sup> Through accession of the German Democratic Republic to the Federal Republic of Germany with effect from 3 October 1990, the two German States have united to form one sovereign State. As from the date of unification, the Federal Republic of Germany acts in the United Nations under the designation "Germany".

<sup>c/</sup> Pledged and paid a voluntary contribution in 1990 relating to 1989: Myanmar (\$ 4 200), Venezuela (\$ 40 000).

<sup>d/</sup> Includes contributions to the International Consultative Group on Food Irradiation (ICGFI), to the Third World Academy of Sciences (TWAS), and to the Seibersdorf Training Facilities (STF).

R E S O U R C E S   M A D E   A V A I L A B L E   T O   T H E   A G E N C Y

BY UNITED NATIONS AND OTHER INTERNATIONAL ORGANIZATIONS FOR 1990 INCLUDING CONTRIBUTIONS IN CASH AND IN KIND

	T O T A L	C A S H		I N   K I N D					
		Contributions received in support of selected programme activities		Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts		
		Statement III.B	Statement IV.B				Amount <u>a</u>	Number	Man-days
Arab Fund for Economic and Social Development	56 325	56 325	-	-	-	-	-	-	-
Commission of the European Communities (CEC)	278 054	59 557	120 318	-	-	-	98 179	43	152
Food and Agriculture Organization of the United Nations (FAO)	1 624 474	14 000	1 606 904	-	-	-	3 570	1	21
International Bank for Reconstruction and Development (IBRD)	2 552	-	-	-	-	-	2 552	2	4
Organization of Petroleum Exporting Countries (OPEC) Fund for International Development	20 000	-	20 000	-	-	-	-	-	-
Regional Organization for the Protection of the Marine Environment (ROPME)	56 077	56 077	-	-	-	-	-	-	-
United Nations Development Programme (UNDP)	3 224 441	-	3 224 441	-	-	-	-	-	-
United Nations Educational, Scientific and Cultural Organization (UNESCO)	344 200	331 200	13 000	-	-	-	-	-	-
United Nations Environment Programme (UNEP)	529 000	529 000	-	-	-	-	-	-	-
United Nations Industrial Development Organization (UNIDO)	511 000	511 000	-	-	-	-	-	-	-
World Health Organization (WHO)	7 024	-	-	-	-	-	7 024	3	14
World Meteorological Organization (WMO)	23 508	23 508	-	-	-	-	-	-	-
Others	64 865	64 865	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>6 741 520</b>	<b>1 645 532</b>	<b>4 984 663<sup>b/</sup></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>111 325</b>	<b>49</b>	<b>191</b>

<sup>a/</sup> Shown at actual cost where known; for Cost-free experts estimated salary cost of US\$ 170 per day plus cost of travel and subsistence provided by the Organizations.

<sup>b/</sup> Includes contributions to the Seibersdorf Training Facilities (STF) and to the Third World Academy of Sciences (TWAS).

COMBINED TABLE OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1990 AND OF INCOME AND EXPENDITURE IN THE YEAR ENDED 31 DECEMBER 1990

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 1990</b>						
<b>Assets</b>						
Cash in hand	178 376	2 193	184 547	183 178	-	548 294
Cash at banks (including interest bearing bank deposits)	45 904 958	19 934 320	2 568 553	20 096 606	-	88 504 437
Contributions receivable	20 793 154	9 365 154	284 009	3 980 742	-	34 423 059
Accounts receivable, sundry debit balances and reserves	8 652 983	7 925 744	135 912	568 342	-	17 282 981
<b>Total assets</b>	<b>75 529 471</b>	<b>37 227 411</b>	<b>3 173 021</b>	<b>24 828 868</b>	<b>-</b>	<b>140 758 771</b>
<b>Liabilities</b>						
Reserve for unliquidated obligations	12 767 704	17 147 096	181 712	7 353 094	-	37 449 606
Accounts payable, sundry credit balances and reserves	21 654 274	6 016 621	2 721 076	7 552 350	-	37 944 321
Principal of the Working Capital Fund	6 000 000	-	-	-	-	6 000 000
<b>Total liabilities</b>	<b>40 421 978</b>	<b>23 163 717</b>	<b>2 902 788</b>	<b>14 905 444</b>	<b>-</b>	<b>81 393 927</b>
<b>Fund Balances</b>	<b>35 107 493</b>	<b>14 063 694</b>	<b>270 233</b>	<b>9 923 424</b>	<b>-</b>	<b>59 364 844</b>
<b>INCOME AND EXPENDITURE IN THE YEAR 1990</b>						
Unused balances as at 1 January	30 879 201	14 025 109	395 581	12 467 933	-	57 767 824
Unliquidated obligations brought forward	11 853 580	19 231 231	246 048	7 016 747	-	38 347 606
Income from contributions	171 461 735	38 849 074	20 492 874	22 294 862	(3 272 016)	249 826 529
Other income	13 373 194	(4 189 749)	2 771 669	(1 474 245)	-	10 480 869
Adjustment of prior years' income (net) <sup>b/</sup>	1 010 736	-	-	-	-	1 010 736
<b>Total funds available</b>	<b>228 578 446</b>	<b>67 915 665</b>	<b>23 906 172</b>	<b>40 305 297</b>	<b>(3 272 016)</b>	<b>357 433 564</b>
Disbursements during the year <sup>c/</sup>	174 665 974	36 704 875	23 454 227	23 028 779	(3 272 016)	254 581 839
Unliquidated obligations at year end	12 767 704	17 147 096	181 712	7 353 094	-	37 449 606
Surrender of prior years' cash surpluses	6 037 275	-	-	-	-	6 037 275
<b>Total expenditure</b>	<b>193 470 953</b>	<b>53 851 971</b>	<b>23 635 939</b>	<b>30 381 873</b>	<b>(3 272 016)</b>	<b>298 068 720</b>
<b>Unused balances at year end</b>	<b>35 107 493</b>	<b>14 063 694</b>	<b>270 233</b>	<b>9 923 424</b>	<b>-</b>	<b>59 364 844</b>

<sup>a/</sup> 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	\$ 1 316 906	
	International Laboratory of Marine Radioactivity	\$ 1 955 110	\$ 3 272 016

<sup>b/</sup> Assessment income \$ 1 017 588  
 Miscellaneous income \$ (6 852) \$ 1 010 736

<sup>c/</sup> Including disbursements in respect of unliquidated obligations carried forward from 1989 and prior years.

## PART V

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. (a) Authority

The International Atomic Energy Agency (IAEA) is an autonomous intergovernmental organization founded in 1957 in accordance with a decision of the General Assembly of the United Nations. Its statutory mandate is to seek to accelerate and enlarge the contribution of atomic energy to peace, health and prosperity throughout the world and to ensure, so far as it is able, that assistance provided by it or at its request or under its supervision or control is not used in such a way as to further any military purpose.

#### (b) Purpose of Funds

The Agency's Funds are presented in four different groups. The accounts are established on the basis of resolutions passed by the General Conference and are administered in accordance with the Financial Regulations and Rules adopted by the Board of Governors and procedures and practices established by the Secretariat in conformity thereto.

The purpose of Fund group I (Administrative Fund) is to meet the obligations of the Agency arising from authorized appropriations. Fund group I is based on an annual Regular Budget approved by the General Conference and financed from assessed contributions and miscellaneous income. Cash surpluses, if any, are returnable to Member States. Fund group I also contains the Working Capital Fund, the purposes of which are determined from time to time by the Board of Governors, with the approval of the General Conference, and which is financed from advances from Member States.

The purpose of Fund group II (General Fund - Operating Fund II - Technical Assistance and Co-operation Fund) is to meet the obligations related to the approved Technical Assistance and Co-operation programme. Fund group II is based on General-Conference-approved one-year allocations which are financed mainly from voluntary contributions. Unused funds may be carried forward for the completion of the approved programme.

The purpose of Fund group III (Operating Fund I - Activities partially financed from the Administrative Fund) is to meet the obligations of the International Centre for Theoretical Physics and the International Laboratory of Marine Radioactivity. The obligations of the latter include obligations related to programmes carried out on behalf of the United Nations Environment Programme. Fund group III is financed from contributions made under contract by donor countries and from special extrabudgetary contributions.

The purpose of Fund group IV (Funds administered on behalf of Member States, the United Nations and other international organizations) is to meet the obligations related to extrabudgetary activities of approved programmes and accounted for in special funds, trust funds and special accounts. Fund group IV is financed from extrabudgetary contributions which are available for the approved programme until they are actually used, in consultation with the donor concerned.

## **2. Significant accounting policies**

The financial statements of the Agency are reported in United States dollars and reflect the application of the following significant accounting policies:

### **(a) Income recognition**

#### **Fund groups I and II**

Assessed and voluntary contributions from Member States are recorded on the accrual basis.

Assessments are established at the beginning of the year on the basis of the scale of assessments approved by the General Conference. They are recorded at the United States dollar equivalent using the United Nations rate of exchange (UNROE) for United States dollars against Austrian schillings applicable at the time the General Conference approves the Regular Budget. At year-end the assessments are revalued, consideration being taken of the payments received during the year (at the UNROE applicable at the time of receipt) and of the unpaid balances (revalued on the basis of the year-end UNROE). Differences are recognized by adjusting the contribution income account and the contributions receivable account.

Income from work for others is recorded on the accrual basis. All other miscellaneous income is recorded on a cash basis. However, accounts receivable relating to the latter and a corresponding provision are reflected in Statement I.D.

Voluntary contributions may be made in United States dollars or other currencies. Pledges announced in other currencies are initially recorded as the United States dollar equivalents at the UNROEs applicable at the time of pledging. Following payments of pledges, these are recorded as the United States dollar equivalents at the UNROEs applicable at the times of receipt of payment.

Assessed programme costs are initially recorded on the accrual basis. At year end amounts receivable and a corresponding provision are reflected in Statement II.D.

#### **Fund groups III and IV**

Income in these Fund groups is recorded on a cash basis. However, at year-end, amounts outstanding and a corresponding provision are reflected in Statements III.D and IV.D.

### **(b) Expenditures**

For all Fund groups, expenditures include disbursements and unliquidated obligations and are recorded on the accrual basis.

### **(c) Obligations**

An obligation is an engagement of funds against the available balance of budget appropriations and available credits. Liquidated obligations are those obligations which have been cancelled or paid. Valid obligations which are unpaid are deemed to be unliquidated.

For Fund group I, staff costs are not obligated. For Fund group II, staff costs related to projects are obligated. Fellowship costs are obligated on the basis of the expected term of the fellowship. Obligations are created on the basis of the following criteria:

procurement of equipment and supplies	the issuance of purchase orders or contracts
research and technical contracts	agreements or contracts
meetings	a list approved by the Director General (for meetings to be held in the new year, on the basis of letters of invitation)
travel	travel taking place in the current year and travel commencing before the end of the current year but extending into the next year
general operating expenses	goods or services to be provided for the current year

**(d) Physical assets**

Those of the Agency's physical assets which have economic lives extending beyond the accounting period are expensed in the year of acquisition and disclosed in Part I of the Agency's accounts document. Physical control over these assets is exercised using records maintained outside the Agency's accounting system.

**(e) Contributions in kind**

Contributions in kind - in the form of expert services, equipment, meeting facilities and fellowships offered by Member States - are not recorded in the accounts of the Agency. However, estimates are disclosed in Schedules E.1 and E.2.

**(f) Contributions received in advance**

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

**(g) Translation of currencies**

**Fund group I**

For the purpose of accounting for cash, contributions receivable from Member States and unliquidated obligations, other currencies are translated into United States dollars at the UNROEs at the date of the report or transaction.

Realized net gains are recorded as miscellaneous income, while realized net losses are charged to the budget of the financial period. Unrealized net gains resulting from the revaluation of cash are recorded as a provision in Statement I.D, while unrealized net losses are charged to miscellaneous income. Should unrealized net losses occur, the Board of Governors would be informed.

The effects of the revaluation of unliquidated obligations are recorded as adjustments to corresponding expenditures.

Prior-year unliquidated obligations are not revalued during the year. Exchange gains or losses on their liquidation are transferred to surplus.

#### **Fund group II**

Net realized and unrealized losses are recorded as a charge to miscellaneous income. Net realized gains are recorded as a credit to miscellaneous income. Net unrealized gains, if any, are recorded as a provision in Statement II.D.

#### **Fund groups III and IV**

Net gains and losses (realized and unrealized) are generally recorded as in the case of Fund group II, but are transferred as part of the gains and losses to Fund group I.

#### **(h) Fund balance**

For Fund groups II, III and IV, Fund balances represent the net assets (liabilities) of the Funds. In contrast to Fund group I, these balances are carried forward to future periods.

### **3. Restricted cash balances**

In Fund group IV the Agency is holding, in trust, an amount of \$2 016 655 for research institutes and \$490 988 for technical co-operation projects. These amounts are for activities which are consistent with, but not part of, the Agency's approved programmes and are being implemented in the donors' countries.

### **4. Non-convertible currencies**

The Agency's non-convertible cash holdings are equivalent to \$7 656 956 (\$17 561 003 in 1989) on the basis of the UNROEs at year-end.

### **5. Cash management**

Cash is managed globally to enable the Agency to meet its financial obligations in the currency mix required. Currency transfers between Funds or Fund groups are used to reduce the purchase of currencies outside the Agency. Amounts due between Funds or Fund groups are settled at their United States dollar equivalents applicable at the transaction date.



**6. Termination benefits**

Under the Provisional Staff Regulations and Staff Rules, staff members of the Agency are eligible to receive certain benefits on separation from the service of the Agency. The expenses are recorded in the year in which the benefits are paid. Entitlements and the corresponding liabilities as at 31 December 1990 are estimated as follows:

	<u>\$ million</u>
Repatriation grants	10
End-of-service allowances	
Headquarters	7
Trieste	1
Accrued annual leave	13
Repatriation travel and household removal	<u>13</u>
	44
	==

Comparative data for 1989 are not available.

**7. Pension fund participation**

The Agency participates in and contributes to the United Nations Joint Staff Pension Fund (UNJSPF), which is liable for pension payments to eligible Agency staff members. The total liability of the Agency in the UNJSPF consists of its contributions accounted for on a current basis and of its share in any actuarial deficiency of the UNJSPF which is accounted for when levied.

**8. Split appropriation/assessment system**

The split appropriation/assessment system was introduced in 1986 to reduce the Agency's exposure to the effects of currency exchange rate fluctuations on Regular Budget expenditures. Each year, the General Conference appropriates an amount to the Agency in nine appropriation sections. The Director General may incur expenditures (disbursements and unliquidated obligations) only for purposes and within limits stated in the appropriations and cannot make any transfers between any of the sections without the prior approval of the Board of Governors. The amount in each section comprises a United States dollar component and an Austrian schilling component expressed as a United States dollar equivalent on the basis of the average United Nations schilling-to-dollar exchange rate which will be experienced during the budget year. Therefore, the authority granted by the General Conference, expressed in United States dollars, can be determined only at the end of the budget year.

To finance the Regular Budget, Member States are assessed in accordance with the scale of assessments fixed by the General Conference. Individual assessments are also expressed in United States dollars and an equivalent in United States dollars of Austrian schillings. However, as authorized by the General Conference, the Austrian schilling component due is adjusted to its United States dollar equivalent in the light of the United Nations schilling-to-dollar exchange rate applicable at the date of payment.

**9. Health Insurance Premium Reserve Fund.**

In order to provide full and supplementary medical insurance benefits to its staff members, the Agency has entered into contractual agreements with a health insurance broker. One of the agreements describe how premiums are calculated and provides for refunds in a given year on the basis of the claims experience in the previous year.

A Health Insurance Premium Reserve Fund has been established for the administration of premium refunds withdrawn from the health insurance plan. The Fund finances - totally or partially - premium increases that may arise in the future. The Fund is owned jointly by the Agency and the plan participants on the basis of their premium contributions.

As at 31 December 1990, the net assets of the Fund were 16 070 657 Austrian schillings (\$US 1 545 255 at the December UNROE). The Agency's share of the net assets is not recorded in the financial statements.

**10. Unliquidated obligations**

The accounting policy for recording unliquidated obligations is set out in note 2(c) above.

In 1990, the Board of Governors approved the waiver of the "delivery principle" for recording Administrative Fund expenditures. The primary purpose of waiving the "delivery principle" was to allow the carry-over of appropriations for programme disbursements which will not occur until future financial periods. The "delivery principle" is not applied in the case of other Funds or Fund groups as it is difficult to determine the exact timing of the delivery of some services and equipment. It is estimated that, if the "delivery principle" had been applied, the obligations would most probably have been reduced in 1990 by the following amounts:

Fund group	<u>\$ million</u>
I	6
II	9
III&IV	<u>5</u>
	20
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Comparative data for 1989 are not available.

**11. Services without charge**

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

**12. Comparative figures**

The 1989 figures have been reclassified so as to conform to the statement presentation adopted in 1990. The 1989 figures were audited by the previous External Auditor.