

**THE
AGENCY'S ACCOUNTS
FOR 2001**



INTERNATIONAL ATOMIC ENERGY AGENCY

THE AGENCY'S ACCOUNTS FOR 2001

GC(46)/6

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INTERNATIONAL ATOMIC ENERGY AGENCY

REPORT BY THE BOARD OF GOVERNORS

1. In accordance with Financial Regulation 11.03(b) [1], the Board of Governors hereby transmits to the Members of the Agency the report of the External Auditor on the Agency's accounts for 2001.
2. The Board has examined the report by the External Auditor and the introduction by the Director General to the accounts, and also the accounts themselves, and submits the following draft resolution for the consideration of the General Conference.

The General Conference,

Having regard to Financial Regulation 11.03(b),

Takes note of the report of the External Auditor on the Agency's accounts for the year 2001 and of the report of the Board of Governors thereon [*].

[*] GC(46)/6

[1] INFCIRC/8/Rev.2

Forty-sixth regular session

THE AGENCY'S ACCOUNTS FOR 2001

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INTRODUCTION TO THE AGENCY'S ACCOUNTS FOR 2001 AND FINANCIAL HIGHLIGHTS

1. I present herewith the Agency's accounts for the year ended 31 December 2001. Part I contains the External Auditor's report to the Board of Governors on the audit of the accounts. Parts II and III contain the Agency's accounts, comprising Statements I to IV and Schedules S1 to S12, respectively. Part IV, entitled "Notes to the financial statements", describes the purpose and financing of the Funds and the authority under which they are administered, and the significant accounting policies applied by the Secretariat in preparing the statements and schedules. The notes offer additional information on significant items and events which could have a bearing on the financial position of the Agency, or on funds in its possession or under its control. The Annex (Part V) presents information which under the current United Nations system accounting standards no longer has the status of a financial statement, schedule or note, but is considered useful for Member States.

Significant changes

2. There are no significant changes in presentation and format this year. However Schedule 5 Part I — Shares of Member States in the 2000 Cash Surplus — is not attached. This is simply because there is no cash surplus for 2000. Please refer to paragraph 8 below. Moreover, there is an additional document, Annex A3c, classifying voluntary contributions received, both in cash and in kind, per Agency major programme.

3. The Agency is continuing to develop enhancements to the recently installed accounting system. I am pleased to inform you that the Agency has successfully incorporated the necessary changes arising from the introduction of the euro on 1 January 2002.

4. The General Fund has two new accounts under the Extrabudgetary Programme Fund (Fund group III).

Russian Federation – to support the Agency's international project on Innovative Nuclear Reactors and Fuel Cycles (INPRO).

United Nations Office for Project Services – for the implementation of the United Nations Development Programme RER/98/G32, the Caspian Environment Programme.

The General Fund has three new accounts under the Technical Co-operation Extrabudgetary Programme Fund (Fund Group IV).

Norway – to support technical co-operation project RAF/5/051, Sterile Insect Technique for Area-Wide Tsetse and Trypanosomiasis Management.

Switzerland – to support the training course on Depleted Uranium in the Environment.

USAID – to support the Agency and technical co-operation programme, Control of the Mediterranean Fruit Fly.

Financial Highlights

General

5. As of the end of 2001, the Agency's total cash holdings in all Fund groups amounted to \$132.2 million (2000: \$107.9 million).

Fund Group I. Regular Budget Fund and Working Capital Fund

6. Appropriations originally approved in the amount of \$230.0 million at the rate of 12.70 Austrian schillings to the US dollar were recalculated at \$197.2 million using the average rate of exchange of 15.3642 Austrian schillings, in accordance with Resolution GC (43)/RES/5.

7. The cash flow for 2001 was much better than in recent years. Cash for the Regular Budget Fund, including the Working Capital Fund (WCF), increased from \$26.7 million in 2000 to \$38.9 million in 2001. A major part of this increase is due to the continuing improvement in the rate of collection from Member States.

8. There was, however, a small cash deficit for 2000 amounting to \$0.5 million as compared with a surplus of \$3.3 million for 1999. This was due, for the most part, to the large losses on exchange incurred in 2000. Moreover, notwithstanding the improvement in the rate of collection from Member States, it should be noted that assessed contributions outstanding for 2000 and prior years amount to \$16.4 million. If a small part of that amount had been received there would not have been a cash deficit. This deficit has been covered temporarily by the Working Capital Fund. In view of the excess of income over expenditure for 2001, \$1.3 million, it is anticipated that the 2000 cash deficit will be absorbed by the expected cash surplus for 2001.

9. The 2001 excess of income over expenditure of \$1.3 million (2000: a shortfall of \$4.1 million) consists of the following:

	<u>Millions of US dollars</u>	
	<u>2001</u>	<u>2000</u>
Unused balance of appropriations (Statement IV)	0.4	2.8
Surplus (deficit) of actual resources over adjusted estimates (Annex A1)	0.8	(6.9)
Contributions assessed on new Member States (Schedule S1)	<u>0.1</u>	<u>-</u>
Excess (shortfall) of income over expenditure (Statement I)	<u><u>1.3</u></u>	<u><u>(4.1)</u></u>

The excess of income over expenditure arises through an increase in interest income of \$0.1 million (2001: \$3.6 million; 2000: \$3.5 million) and a decrease in exchange losses of \$7.0 million (2001: \$0.3 million; 2000: \$7.3 million).

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

10. The Fund's resources increased slightly, with total pledges amounting to \$59.2 million (2000: \$58.0 million) against a target of \$73.0 million (2000: \$73.0 million). Cash held was marginally lower than last year, with \$44.2 million (2000: \$44.5 million). Approximately 12% of this cash is held in difficult to use currencies. The Agency is continuing its efforts to reduce these holdings.

Other Fund groups

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

(signed) MOHAMED ELBARADEI
Director General

**STATEMENT OF THE DIRECTOR GENERAL'S RESPONSIBILITIES
AND
CONFIRMATION OF THE ACCOUNTS WITH THE FINANCIAL
REGULATIONS
OF THE INTERNATIONAL ATOMIC ENERGY AGENCY
AS AT 31 DECEMBER 2001**

The Director General's responsibilities

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

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

Confirmation of the Accounts with the Financial Regulations

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

(signed) MOHAMED ELBARADEI
Director General

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

Vienna, Austria, 22 March 2002

P A R T I

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

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

27 March 2002

Sir,

I have the honour to transmit the financial statements of the International Atomic Energy Agency for the year ended 31 December 2001 which were submitted to me by the Director General in accordance with Financial Regulation 11.03(a). I have audited these statements and have expressed my opinion thereon.

Further, in accordance with Financial Regulation 12.08, I have the honour to present my report on the Accounts of the Agency for the year ended 31 December 2001.

(signed)

JOHN BOURN
Comptroller and Auditor General, United Kingdom
External Auditor

AUDIT OPINION

To the General Conference of the International Atomic Energy Agency

I have audited the accompanying financial statements, comprising Statements I to IV, Schedules S1 to S12 and the supporting Notes of the International Atomic Energy Agency for the financial period ended 31 December 2001. These financial statements are the responsibility of the Director General. My responsibility is to express an opinion on these financial statements based on my audit.

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

In my opinion, these financial statements present fairly, in all material respects, the financial position as at 31 December 2001 and the results of operations and cash flows for the period then ended in accordance with the International Atomic Energy Agency's stated accounting policies set out in Note 2 of the financial statements, which were applied on a basis consistent with that of the preceding financial period.

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

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

(signed)

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

London, 27 March 2002

REPORT OF THE EXTERNAL AUDITOR ON THE AUDIT OF THE ACCOUNTS OF THE INTERNATIONAL ATOMIC ENERGY AGENCY FOR THE YEAR ENDED 31 DECEMBER 2001

Comprising:

- **Executive Summary** *(paragraphs 1 – 23)*
- **Scope and approach of the audit** *(paragraphs 24 – 31)*
- **Detailed findings for 2001** *(paragraphs 32 – 89)*
- **Follow-up to recommendations for 2000** *(paragraphs 90 – 111)*

EXECUTIVE SUMMARY

Overall results of the audit

1. I have audited the accounts of the International Atomic Energy Agency for the financial period 1 January to 31 December 2001 in accordance with the Financial Regulations and in conformity with the Common Auditing Standards of the Panel of External Auditors of the United Nations, the Specialized Agencies and the International Atomic Energy Agency.
2. I have carried out separate audits of the following Funds for which the Agency has management responsibility:
 - Vienna International Centre Commissary;
 - Seibersdorf Cafeteria;
 - Staff Welfare Fund;
 - Housing Projects Fund;
 - Vienna International Centre Child Care Centre - Expansion Project.
3. The financial statements for these Funds, together with my audit opinions on them, have been submitted to the Director General.
4. **My examination revealed no weaknesses or errors which I considered material to the accuracy, completeness, and validity of the financial statements as a whole and I have placed an unqualified audit opinion on the Agency's financial statements for 2001.**

5. My report includes observations and recommendations intended to contribute to the improvement of the Agency's financial management and control, arising under paragraph 5 of the Additional Terms of Reference Governing External Audit appended to the Financial Regulations and relating to the efficiency of financial procedures, the accounting system, internal financial controls and, in general, the financial consequences of administrative practices.

Main audit findings and recommendations

Corporate Governance and Internal Control

6. Sound corporate governance is necessary to support an organisation's programme management and the achievement of objectives; to safeguard and control funds and other assets; and to ensure the best use of assessed and voluntary contributions. Management is responsible for the maintenance of a sound system of internal control and risk management, which is an essential element in effective governance arrangements.

7. The standard of corporate governance and financial management becomes even more important at times of change, as currently experienced by the Agency. It is therefore especially appropriate at this time to offer an independent overview of internal control for the organisation as a whole, in the context of corporate governance and change management. My staff have therefore taken stock of a number of key areas which underpin internal control, and financial risk and change management:

- Internal Audit;
- the management of procurement;
- the control of information technology developments;
- matrix management; and
- staff succession planning.

On Internal Audit

8. My staff reviewed the quality of the service provided by Internal Audit against a benchmark of professional standards and best practice. In addition to the review of Internal Audit's organisation, planning and procedures, this examination included a review of audit reports; and interviews with internal audit staff and staff of audited departments in the Agency. My staff also reviewed the Agency's Internal Audit Manual, which has been established to provide staff with guidelines and standards to apply in audit assignments.

9. My staff obtained feedback from a questionnaire sent to eight Heads of Sections who received final audit reports during the first quarter of 2001. I believe there is scope for Internal Audit to obtain enhanced quality of service information and learn wider lessons from the audit process, through systematic and more structured feedback on the approach, coverage, effectiveness and value of their audit. Accordingly, as a quality assurance measure and a means of further enhancing the value of the audit process, I **recommend** that Internal Audit consider establishing more systematic and structured procedures for obtaining regular feedback from auditees, to learn lessons and to ensure that best value continues to be obtained from the work.

10. Internal Audit currently maintain a database of all recommendations made. They undertake follow-up reviews in selected priority areas or where they consider implementation may be delayed or inadequate but do not systematically follow-up the implementation of each recommendation. Fully comprehensive and systematic follow-up procedures would ensure that all audit recommendations are given attention and would assist in the evaluation of the effectiveness and impact of internal audit work throughout the Agency. Accordingly, I **recommend** that Internal Audit systematically review

the implementation of all their recommendations; and record information on the rate of response and details of non-implementation in their annual report to the Director General.

11. Internal Audit are making increased use of commercial software to estimate the savings that would arise from the implementation of their recommendations. I **commend** this initiative and **recommend** that Internal Audit continue to quantify cost savings arising from their recommendations wherever possible, and include this information in their reports to management. In following-up their recommendations, Internal Audit could also verify the level of savings actually achieved.

12. Systems of internal control and risk management can be enhanced through the use of audit committees, which have come to represent best practice in both private and public sector organisations. Audit committees have become an established element of good corporate governance and a means whereby best value can be obtained from both internal and external audit. In the light of developing standards and practice in corporate governance, I **invite** the Agency to consider whether there might be merit in the establishment of an audit committee. My staff would be happy to advise or discuss further how this might be achieved, taking into account best practice in similar non-commercial public sector bodies.

On the Management of Procurement

13. The procurement of equipment, supplies and material is one of the Agency's largest budget items. In 2001, some US\$ 62.4 million was spent on these items, representing 21 per cent of the Agency's total expenditure, or 63 per cent of expenditure excluding staff, consultancy and travel costs. Beyond the need to ensure good value for money, procurement is also an area where strong financial and managerial controls are particularly important to safeguard the Agency's assets. My staff reviewed the risks and overall level of financial control within the Agency's procurement arrangements.

14. Year-end bulging of expenditure is a feature of the Agency's procurement and the risks associated with this have been noted by the Programme and Co-ordination Committee. More rigorous planning could mitigate these risks by facilitating a more even spread of expenditure throughout the year. Accordingly I **invite** the Agency to consider the establishment of an annual procurement plan to support improved management of purchasing activities.

15. In reviewing the procedures under which requisitions were raised and orders placed, my staff identified a number of areas in which there are opportunities for the Agency to further enhance existing procurement procedures. These areas include improved procurement planning; greater harmonisation of computerised systems; further improvements in the handling of low value requisitions or orders; greater use of paperless, electronic-based requisitioning and ordering; and automatic tracking of deliveries. Accordingly, I **recommend** that the Agency review current procurement systems and procedures in the light of these findings, to consider whether beneficial improvements might be made.

16. Value for money is an important consideration in the best use and sound financial management of the Agency's limited funds. Contracts for supplies, equipment and other requirements should preferably be awarded on the basis of the widest possible competitive tendering. In 2001, approximately US\$4 million was spent on some 50 contracts that had been financed with extra-budgetary funds given by Member States under the proviso that contracts were awarded within the donor country. Although the Agency's Financial Rules allow the use of sole suppliers where there are legitimate legal constraints governing the terms under which funds are provided, the Agency cannot be assured of best value for money where limitations are placed on the usual competitive tendering procedures. I therefore **recommend** that maximum transparency is maintained in these cases. In particular, there should be full compliance with the Agency's Financial Rules that a detailed statement should be submitted in exceptional cases of sole source procurement, confirming that the Agency has made an informed judgement that the price to be paid is nonetheless fair and reasonable.

17. Two separate sections are involved in the procurement function for the Agency, and this arrangement has previously been commented on in a number of consultancy reports. Benefits and efficiencies may be available from the application of common processes and procedures within a single procurement operation and I therefore **invite** the Agency to consider whether the present arrangement should be reconsidered to take advantage of best practices and modernised computer technology in procurement.

On the Control of Information Technology (IT) Developments

18. The development and implementation of new computer and information technology (IT) systems involves important investment and control issues, which demand a corresponding degree of senior management oversight. IT developments can frequently involve key infrastructure changes, often to business critical systems, with associated direct and indirect costs. Sound planning, effective implementation and evaluation are key to the successful delivery of objectives. In particular, the planning of new IT systems should provide for post implementation review, through which delivery achievements can be assessed and lessons learnt for the development of future systems.

19. In my 1999 report I recommended that a post implementation review be conducted on the AFIMS system. Although AFIMS has now been introduced, a post implementation review has yet to be undertaken. The Agency is currently developing a number of other IT systems, including BUDFIN and FINTRAC, although my staff noted that no Agency-wide procedures have yet been established to undertake post implementation reviews on these or other systems. I therefore **recommend** that the Agency establish systematic post implementation evaluation procedures in relation to all IT projects.

On Matrix Management

20. The Agency has initiated pilot schemes for matrix management in technical co-operation activity, to address management issues and the achievement of objectives in a less hierarchical way than has traditionally been the case. Matrix management may offer a more decentralised approach to responsibility and accountability, and I **welcome** the Agency's initiative, which may offer benefits from a flatter and more adaptable organisational structure.

On Staff Succession Planning

21. The nature of the Agency's role embraces a staff rotation policy which has the benefit of ensuring a regular supply of new and fresh talent to the organisation. The level of staff rotation involved in this inevitably carries certain risks and demands for management. Rotation policies unavoidably challenge continuity, in that established skills and institutional memory may be lost to the organisation and work adversely affected by staff changes.

22. The Agency has no formal policy or guidance on staff succession planning. I **recommend** that the Agency consider whether the present arrangements could be improved through closer links between Personnel Department and the operational divisions; and the formulation of an Agency-wide staff succession strategy, to include guidance to managers on the implementation of the rotation policy.

Conclusion

23. The Agency has a range of processes in place, including internal audit, to support effective internal control and sound financial management. There is scope to further enhance the overall quality of governance and financial management through consideration of a number of changes and improvements in the way in which Internal Audit operates; in the management of procurement; in the control of IT systems developments; and in succession planning.

SCOPE AND APPROACH OF THE AUDIT

Scope of the audit

24. I have audited the accounts of the International Atomic Energy Agency for the financial period 1 January to 31 December 2001 in accordance with Article XII of the Financial Regulations and the Additional Terms of Reference Governing the External Audit annexed thereto. My audit has been conducted in conformity with the Common Auditing Standards of the Panel of External Auditors of the United Nations, the Specialised Agencies and the International Atomic Energy Agency. These standards require me to plan and carry out the audit so as to obtain reasonable assurance that the financial statements are free from material misstatement. The Agency's management were responsible for preparing these financial statements, and I am responsible for expressing an opinion on them based on evidence obtained in my audit.

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

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

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

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

Audit objective

28. The main purpose of the audit was to enable me to form an opinion as to whether expenditure recorded in 2001 had been incurred for the purposes approved by the General Conference; whether income and expenditure were properly classified and recorded in accordance with the Agency's Financial Regulations; and whether the financial statements presented fairly the financial position at 31 December 2001.

Audit approach

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

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

Audit conclusion

31. Notwithstanding the observations in this report, my examination revealed no weaknesses or errors which I considered material to the accuracy, completeness, and validity of the financial statements as a whole. In accordance with normal practice, my staff record additional findings in management letters to the Agency's senior management. None of these matters affects my audit opinion on the Agency's financial statements and schedules, and I have placed an unqualified opinion on the Agency's financial statements for 2001.

DETAILED FINDINGS FOR 2001

Corporate Governance and Internal Control

INTRODUCTION

32. In recent years, I have carried out a number of reviews of management issues in relation to the Agency's core operational programme activities, such as technical co-operation projects; the strengthened safeguards system and nuclear safety. Sound corporate governance is essential to support the achievement of programme objectives; and I have taken the opportunity for 2001, at a time of considerable change and challenge to the organisation, to review a number of key control areas which support the Agency's governance and financial management.

33. An organisation's system of internal control is fundamental to the identification and management of risks that are significant to the fulfilment of programme objectives; to safeguard and control funds and other assets; and to ensure the best use of assessed and voluntary contributions. Furthermore, sound internal control facilitates the effectiveness and efficiency of operations; helps ensure the reliability of internal and external reporting; and assists compliance with relevant regulations and rules.

34. It is the responsibility of the Director General to establish a sound system of internal control and to seek regular assurance that will enable him to satisfy himself that the system is functioning effectively. This is recognised in the Statement of the Director General's Responsibilities presented with the financial statements. He is assisted in this task by the work of the Programme Co-ordinating Committee (PCC) and other key financial management and control functions, including Internal Audit.

35. The standard of corporate governance and financial management becomes even more important at times of great change. At the present time, the Agency has been undergoing a number of significant infrastructure developments, including the introduction of results based budgeting; a transition to biennial budgeting procedures; improvements in the utilisation of information technology, such as the introduction of the FINTRAC system; and developments in management processes, such as matrix management.

36. It is appropriate at this time to offer an independent overview of internal control for the organisation as a whole, in the context of corporate governance and change management. My staff have therefore reviewed a number of key areas which underpin internal control and financial risk management:

- Internal Audit;
- the management of procurement;
- control of information technology (IT) developments;

- matrix management; and
- staff succession planning.

INTERNAL AUDIT

37. Effective internal audit is an integral element of sound corporate governance. In May 2001, the Director General approved the establishment of the Office of Internal Oversight Services to incorporate four major management control functions across the Agency under one Director. The new office comprises Programme Evaluation, Management Services, Investigation and Internal Audit. The Internal Audit part of the Office of Internal Oversight Services retains responsibility for providing independent and objective assurance that a cost effective system of internal control is in place; and for making recommendations for the improvement of internal controls, operations, risk management and accountability.

38. My staff reviewed the quality of the internal audit service within the Office of Internal Oversight Services, against a benchmark of established professional standards and best practice in relation to:

- the governing regulations;
- audit strategy and planning;
- performance reporting;
- staffing and independence;
- quality assurance;
- report preparation; and
- follow-up procedures.

39. In carrying out this review, my staff had regard to established professional standards for internal audit practice, such as those of the Institute of Internal Auditors; and the requirements of the International Federation of Accountants' International Standards on Auditing, ISA 610: *Considering the Work of Internal Auditing*.

40. They reviewed internal audit planning and ten audit reports from 2000-2001; interviewed internal audit staff; and sought the opinion of audited departments in the Agency. They also reviewed the Agency's Internal Audit Manual, which had been established in 1999 to provide staff with guidelines and standards to apply in audit assignments.

41. As a result of this review, in addition to confirming the adequacy of the Agency's arrangements for internal audit, my staff identified a number of areas where there may be scope for further improvement.

Quality of service

42. To obtain the views of management on the quality of internal audit outputs and procedures, my staff sent a questionnaire to eight Heads of Sections who received final audit reports during the first quarter of 2001. They found that audited departments generally understood and appreciated the role of Internal Audit, and acknowledged the validity of their report recommendations. However, some departments commented to us on whether even greater added value could have been provided by the internal audit process. Their comments were broader than the usual feedback that is given by auditees at audit closure meetings and in discussion and agreement of draft reports.

43. While the Head of Internal Audit has periodic discussions and contact with line management generally, we believe there is scope for Internal Audit to obtain useful additional feedback and learn wider lessons from the audit process through more formalised, structured and systematic feedback from auditees: for example through the use of questionnaires or alternative procedures. This would provide an opportunity for Internal Audit to identify issues or concerns arising out of the audit process

itself; enable management to better assess the effectiveness and value of internal audit work; and offer an opportunity for Internal Audit to provide further support to line management.

44. Accordingly, as a quality assurance measure and a means of enhancing of the audit process, I **recommend** that Internal Audit consider establishing a more formal, systematic and structured process for obtaining regular feedback, to learn lessons and to ensure that best value continues to be obtained from their work.

Follow-up procedures

45. Follow-up procedures are essential to the systematic monitoring of internal audit recommendations themselves and to any assessment of the effectiveness and impact of Internal Audit throughout the Agency.

46. Internal Audit maintain a database of all recommendations made but currently do not systematically follow-up the implementation of each recommendation. They undertake follow-up reviews in selected priority areas; and follow up recommendations where they consider implementation may be delayed or inadequate in relation to identified risks to the Agency.

47. The work of Internal Audit is a key element in the overall system of internal control at the Agency. It is therefore important that Internal Audit's procedures are sufficiently comprehensive and systematic to evaluate the organisation's implementation of audit recommendations generally; and bring to the attention of the Director General any areas where appropriate action has not been taken by line management. Furthermore, the programme outcomes for Internal Audit and Investigation under the Agency's plan for the 2002-2003 biennium include the implementation of recommendations leading to efficient and economic use of resources, and non-recurrence of infringements and irregular activities.

48. Accordingly, I **recommend** that Internal Audit systematically review the implementation of all their recommendations, and record information on the rate of response and details of non-implementation in their annual report to the Director General.

Performance measurement

49. The biennial budget of the Office of Internal Oversight Services for 2002-2003 includes indicators for the measurement of Internal Audit performance. One of these indicators is the reduction or elimination of restrictive administrative and financial controls on management processes or systems, in order to achieve cost savings and improved efficiency.

50. In response to this indicator, Internal Audit are making increased use of commercial software to estimate the cost of departmental activities. This is used by Internal Audit as a tool to estimate the savings that would arise from the implementation of their recommendations.

51. I **commend** this initiative, which will help the Agency to confirm the value provided by the internal audit activity; and provide improved means to evaluate past and future impacts. Although not all audit activities can give rise to financial savings, I **recommend** that Internal Audit continue to quantify cost savings arising from their recommendations wherever possible and include these in their reports to management. In following-up their recommendations, Internal Audit could also verify the level of actual savings subsequently achieved.

Intranet use

52. Internal Audit has an overview of the organisation as a whole that puts it in a unique position to support as well as evaluate the Agency's management and procedures. I welcome the efforts made

by the Head of the Office of Internal Oversight Services to raise the profile and contribution of Internal Audit, in particular through:

- twice yearly reporting to Agency staff on the role of audit;
- participation in the Management Curriculum training intended for all managers at the Agency; and
- presentations to senior management.

53. These efforts will be complemented by the current development by Internal Audit of its own web space on the Agency's intranet site. This will ensure a more widespread understanding of the role of Internal Audit within the Agency and provide a means to disseminate advice on good practice. I **welcome** this initiative.

Audit Committee

54. Corporate governance and systems of internal control and risk management can be enhanced through the use of an audit committee, which represents best practice in both private and public sector organisations. Audit committees have become an established element of good corporate governance and a means whereby best value is obtained from both internal and external audit activities.

55. Management is responsible for reviewing all controls, including financial, operational and compliance controls and risk management. A sound system of internal control depends on a thorough and regular evaluation of the nature and extent of the risks to which an organisation is exposed. An audit committee, which is an advisory body without executive powers, can play an important and informed role in achieving this and providing advice and support to the Director General and senior management. It can:

- promote the understanding of internal audit's role and status within the organisation;
- enhance the independence and perceived value of internal audit;
- provide advice and assessment of business risk issues;
- provide an informed forum for senior management to discuss internal control, including issues raised by internal and external audits;
- assist the Head of Internal Audit in assessing priorities; and
- aid in the co-ordination of internal audit, external audit and any other consultancy and inspection reviews.

56. In the light of developing standards and practice in corporate governance, I **invite** the Agency to consider whether there might be merit in the establishment of an audit committee. My staff would be happy to advise or discuss further how this might be achieved, taking into account best practice in similar non-commercial public sector bodies.

THE MANAGEMENT OF PROCUREMENT

57. The Agency's main procurement operations are split into two sections. One section covers field procurement, for the Technical Co-operation and the Co-ordinated Research Programmes, and the other handles general procurement, including Safeguards. Each section is in a different division.

58. The procurement of equipment, supplies and material is one of the Agency's largest budget items. In 2001, some US\$ 62.4 million was spent on these items, representing 21 per cent of the Agency's total expenditure or 63 per cent of expenditure excluding staff, consultancy and travel costs. The effective management of procurement is central to successful achievement of the Agency's

programmes. It is important to obtain necessary goods and services at the right price and at the right time. Failure to do so can put the achievement of key objectives and outputs at risk, and can result in additional and avoidable costs to the Agency.

59. In addition to the need to secure good value for money, procurement is an area where strong financial and managerial controls are important to the safeguarding of the Agency's assets.

60. My staff undertook a review of the risks and overall level of financial control provided by the present procurement arrangements. They were assisted in this task by an external consultant with considerable procurement experience in both the public and private sectors. The findings from this review concern the planning of procurement; the efficiency of current procedures and practice; and the extent to which the Agency's procedures ensure best value for money from procurement.

Procurement planning

61. In 1995, my predecessor, the Auditor General of Canada, reported that approximately 45 per cent of the total value of the Agency's procurement occurred during the final three months of the year. This expenditure primarily related to the regular budget, where unspent sums cannot be retained and rolled forward to the following financial year.

62. Year-end bulging of expenditure continues to be a feature of the Agency's procurement. The proportion of regular budget expenditure on procurement in the last three months of 1999 and 2000 was 41 per cent and 43 per cent, respectively.

63. In March 2001, the Programme and Co-ordination Committee (PCC) noted the risks associated with such a pattern of expenditure, which causes a rush of work for procurement staff ; inherent danger of poorly prepared final contracts and purchase orders; and the possibility of the loss of funds due to insufficient time to finalise contracts and orders.

64. In October 2001, the Procurement and Supply Section reported back to the PCC on the likely situation for the 2001 year end, by stating that the trend looked much the same as previous years. The PCC encouraged staff to take account of the procurement lead times documented in the newly published Purchasing Guide, so as to avoid year-end bulging. Total procurement expenditure of the field and general procurement sections in the last three months of 2001 was 42 per cent of the year's total.

65. Well-designed planning and management of procurement can offer the opportunity of smoothing purchasing activity during the year and avoiding end of year bulges. Procurement plans exist at various levels and detail within the Agency but my staff were unable to identify a consolidated, Agency-wide, annual procurement plan, matched against available funds.

66. A comprehensive and effective annual procurement plan, showing monthly expenditure against planned expenditure, both in total and analysed by programme, would provide an important management tool for the Director General and the PCC. In addition to facilitating a more even spread of expenditure throughout the year, it could aid the management of in-year changes as priorities alter and plans and budgets need to be adjusted. More rigorous planning would assist senior management in providing direction and monitoring progress from an Agency-wide perspective.

67. Accordingly, I **invite** the Agency to consider the establishment of an annual procurement plan.

Efficiency of procurement procedures

68. My staff reviewed the procedures under which requisitions were raised and orders placed. We are aware that the Agency is always considering more efficient mechanisms to process procurement.

Our review identified a number of areas in which the Agency may have opportunities to further enhance the existing procurement procedures:

- Greater harmonisation of information technology (IT). Although operating under the same basic rules and procedures, the Agency's two procurement sections use different computerised systems. Further, the sections/units requesting procurement use separate IT systems to monitor their purchases. Currently these systems are not linked together; and not all are fully integrated with the Agency's main financial systems.
- My staff noted a significant volume of low value purchases, in which the item cost for 68 per cent of all items procured in 2001 was less than \$2,000. The majority of these purchases follow the full requisition/order procedure laid down for all purchasing. For low value purchases, the procurement process can cost more than the item purchased. There should be scope to explore the use of other methods of purchasing these low value items, such as petty cash payments, greater use of blanket purchase order agreements, or procurement cards.
- The use of paperless, electronic-based requisitioning and ordering can substantially speed up the processing time for procurement. Further efficiencies would be available from the use of electronic authorisation or approval signatures; and where documentation could be handled electronically, in-house by the Agency's intranet and with suppliers over the Internet.
- The field procurement section might consider the possibility of asking major suppliers to provide automatic Internet tracking of deliveries, thus saving on procurement clerks' time currently spent on such tracking.

69. Systems and procedural improvements can raise the efficiency and quality of the procurement service and offer economies. They may also offer benefits by allowing senior managers to better track successful delivery and the achievement of procurement objectives; and to monitor the risks involved.

70. I **recommend** that the Agency review current procurement systems and procedures in the light of these findings, to consider whether beneficial improvements might be made.

Restrictions imposed on extra-budgetary funds

71. Value for money is an important consideration in sound financial management and the best use of the Agency's limited funds. For this reason, contracts for supplies, equipment and other requirements should preferably be awarded on the basis of the widest possible competitive tendering. This is reflected in the Agency's Financial Rules (Rule 110.37), which provide for competitive purchasing except in exceptional circumstances. The Financial Rules also specify the circumstances where there may be exceptions to competitive tendering (Rule 110.38).

72. In my 1997 report, I noted cases where restrictions on competitive purchasing had been imposed on the Agency because procurement had been financed with extra-budgetary funds given by Member States under the proviso that contracts were awarded within the donor country. In some cases, the donor country also specified the particular supplier to be used. In 1997, the value of this type of tied funding procurement amounted to US\$3.9 million. In 2001, approximately US\$4 million was still being spent on some 50 contracts of this nature.

73. Although the Financial Rules allow the use of sole suppliers where there are legitimate legal constraints, the Agency is unable to be fully confident that best value for money has been obtained from procurement carried out in this way. I **welcome** the action that the Agency has taken to obtain internal legal opinion on whether this rule does apply to such funding. Nevertheless, I **recommend** that maximum transparency is maintained in these cases, in particular under Financial Rule 110.39

that a detailed statement should be submitted in sole source procurements, confirming that the Agency has made an informed judgement that the price to be paid is fair and reasonable.

Single Entity for Agency Procurement

74. The Agency has commissioned, over the years, a number of consultancy reports on the procurement function. One of the issues considered by consultants has been whether there should be a single procurement section, under a single Head of Procurement, within the Agency. This could capitalise on synergies, common processes and procedures, including the sharing of a single procurement computer system. Benefits may be available through efficiencies and economies in operating a single procurement function. I therefore **invite** the Agency to consider revisiting this issue in light of current best practices and to take advantage of modernised computer technology.

CONTROL OF INFORMATION TECHNOLOGY DEVELOPMENTS

75. The development and implementation of new computer and information technology (IT) systems involve important investment and control issues which require a corresponding degree of senior management oversight. IT developments can frequently involve key infrastructure changes, often to business critical systems, with associated direct and indirect costs in controls, business continuity and efficiency.

76. While IT developments can represent significant process improvements, they are expensive activities that rely for success on sound managerial and budgetary control to deliver systems that are in line with project plans and the organisation's requirements.

77. Sound planning, effective implementation and evaluation are key to successful achievement in project management and the delivery of objectives. In particular, planning for the introduction of new computerised systems should provide for post implementation review. Post implementation review of systems developments can make a significant contribution to the successful introduction of new IT, most of which represents important financial commitments by the organisation, by ensuring that progress can be properly assessed and lessons learnt for the development of future systems.

78. In my 1999 report I recommended that a post implementation review be conducted on the AFIMS system. Although AFIMS has now been introduced, such an evaluation has yet to be undertaken.

79. The Agency is currently developing a number of other IT systems, including BUDFIN and FINTRAC, although my staff noted that no Agency-wide procedures have yet been established to undertake post implementation reviews on these or other systems.

80. I therefore **recommend** that the Agency establish systematic post implementation evaluation procedures in relation to all IT projects, to address in particular the consideration of:

- whether change has achieved the planned results;
- whether users are content with the product;
- whether unforeseen problems have occurred;
- whether work was implemented to the planned schedule and within budget; and
- whether lessons can be learnt for the next time.

MATRIX MANAGEMENT

81. Of particular importance to the achievement of good corporate governance is the existence of a sound and appropriate management structure. The Agency's existing management organisation has been largely vertical, hierarchical, task orientated and specialised, operating within the structure of

divisions. This vertical structure may not always best suit the circumstances where responsibility for achieving specific goals cuts across divisions.

82. To address the inherent limitations in this management structure, the Agency has initiated pilot schemes for matrix management in technical co-operation activity, through re-defining the relationship and respective responsibilities of Technical Co-operation Officers and Technical Officers. More recently, a review of the Agency's activities to protect against nuclear terrorism has been organised by a committee that cuts across divisional hierarchies.

83. In general, matrix management represents a pooling of management resources to meet a particular objective, irrespective of the usual individual reporting lines. Matrix management may offer a more decentralised approach to responsibility and accountability, which can lead to a flatter and more adaptable organisational structure and may be better placed to respond to change.

84. I **welcome** the Agency's initiative in exploring improvements in management structures and practices.

STAFF SUCCESSION PLANNING

85. The nature of the Agency's role and staffing arrangements embrace a staff rotation policy which has the benefit of ensuring a regular supply of new and fresh talent to the organisation. The level of staff rotation inevitably carries certain risks and demands for management. Rotation policies unavoidably challenge continuity, in that established skills and institutional memory may be lost to the organisation, and work may be adversely affected by staff changes.

86. In my 1997 report I noted that, where projects have a long lead time, key members of staff may have to leave when their contracts expire but before their work is completed, which may leave gaps in coverage. Accordingly, I recommended that the Agency should ensure that appropriate attention continues to be paid to succession planning.

87. The Agency has a policy on tenure of appointment and contract extensions to provide, inter alia, for necessary continuity in essential functions; but has no wider guidance or formal succession strategy. In particular, there may be scope for improvements through closer links between the operational divisions and resources the Personnel Department. I understand that the introduction of results-based budgeting will result in the allocation of all staff by programme, sub-programme and project levels. This will greatly facilitate the linkage of human resource information between divisions and the Personnel Department.

88. Accordingly, I **recommend** that the Agency consider whether the present arrangements could be further improved through the consolidation of data held by Personnel Department and the operational divisions; and the formulation of an Agency-wide staff succession strategy, to include guidance to managers on the implementation of the rotation policy.

CONCLUSION

89. The Agency has a range of processes in place which support effective systems of internal control and sound financial management. At the same time, there is scope to further enhance the overall quality of governance and financial management through consideration of a number of changes and improvements in the way in which Internal Audit operates; in the management of procurement; in the control of IT systems developments; and in succession planning.

Other Financial Matters

CASES OF FRAUD OR PRESUMPTIVE FRAUD

90. No cases of fraud or presumptive fraud have been notified to me by the Agency during the year.

LOSSES, WRITE-OFFS AND EX-GRATIA PAYMENTS

91. In accordance with Financial Regulation 10.05, the Agency informed me of non-inventory write-offs totalling \$53,124 in 2001. These related to unrecoverable suspense account items. The Agency has also reported the losses of eight inventory items with a total current value of \$28,542. With the exception of one item, costing \$3,104, the Agency has obtained replacements from its insurers at no extra cost. The Agency made no ex-gratia payments in 2001.

FOLLOW-UP TO AUDIT RECOMMENDATIONS MADE IN 2000

92. My 2000 report included recommendations relating to nuclear safety and information technology security.

Nuclear Safety

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

On the Review of Performance Indicators

94. The 2002-03 biennium is the first period for which the Agency will fully implement results based programming and budgeting. My report considered how effectively the Department of Nuclear Safety had introduced performance indicators to its programming and budgeting process to date. The issue of performance indicators has wider relevance than Nuclear Safety alone and the Agency has responded, where appropriate, on a generic, organisation-wide basis.

95. I **recommended** that the Agency improve database records on safety review missions, to record recommendations made during missions and whether the recommendations have been implemented. The Agency has informed me that this action has already been taken for those services which are presently included in a database; while for other services, progress on recommendations is monitored using printed reports. Eventually, all services will be included in databases, including the follow-up of recommendations.

96. I **recommended** that the Agency modify its country nuclear safety profiles to identify 'milestones' and their achievement. The Agency has stated that this approach will be taken in the framework of the integrated safety assessments of the relevant Member States, which are currently under development.

97. I **recommended** that the Agency consider developing more indicators based on the National Reports; and put procedures in place to review the reports systematically and extract available information about performance. In response, the Agency has put in place a procedure for the review of National Reports, in order to be able to extract information on the performance of the Agency and how it affected Member States through its safety standards and services.

98. I **recommended** that the Agency consider whether it should retain demand indicators and, if so, refine such indicators to show the level or direction of change which is desirable. The Agency has now considered this issue and has decided against retaining demand indicators for future programme cycles.

99. I **recommended** that the Agency consider whether it wishes to retain output indicators; and, if so, establish assessment criteria for each indicator and collect data systematically to monitor performance. The Agency has informed me that it wishes to retain the possibility of using output indicators but only if they also point to trends or changes.

100. I **recommended** that the Agency reconsider the number of indicators it is introducing and focus on fewer indicators for which it can manageably generate performance data. I am pleased to note that the Agency has since reconsidered the number of indicators it had identified in programmes for 2002-2003 and has reduced them drastically. The Agency has reduced the number of indicators by some 27 per cent, from 364 indicators in the draft Programme and Budget document issued in December 2000 to 266 in the final document issued in August 2001. For the Nuclear Safety Programme the reduction was even more significant, by 45 per cent, from 105 to 58 performance indicators.

101. I **recommended** that the Agency clarify its approach between the use of demand and output indicators, or indicators of outcomes. The Agency has since clarified that performance will be measured against expected outcomes.

102. I **recommended** that suitable systems be adopted to collect, analyse and report on data to Member States. The Agency has informed me that a suitable system for this is being developed.

103. I **recommended** that the Agency take account of the practicalities of collecting and analysing data to evaluate performance in setting indicators, since there is little point in having an indicator which cannot effectively be assessed. The Agency has agreed with this recommendation and notified programme managers accordingly.

104. I **recommended** that the Agency develop more detailed guidance for staff on data collection issues; and provide training on all aspects of performance measurement for key management staff in line departments to assist them in setting meaningful indicators. The Agency has responded that systematic training has started through the Management Certificate Curriculum and that specific training on data collection will start as soon as the system is developed.

On the Programme Performance Assessment System

105. Since the Agency-wide introduction of the Programme Performance Assessment System (PPAS) in 1994, the Department of Nuclear Safety had been reviewed by the System three times: in 1995, 1997 and 1999. My staff concentrated their examination on the results of the latest, 1999, review.

106. A number of limitations were identified in the construction and use of the questionnaire issued by Nuclear Safety prior to the PPAS peer review taking place. These included the design of the questionnaire and the time allowed for responses. I **recommended** that, for future questionnaires to be more successful, attention should be paid to avoiding the limitations that had been noted. The Agency has confirmed that the limitations identified will be addressed and avoided in future review exercises.

107. I **recommended** that the Agency carefully consider the remit of PPAS peer groups to ensure that they are not over tasked; that preparatory papers be forwarded to them as early as possible; and that the Agency utilise experts who would be available to return for an additional report-drafting/review visit. Although this finding arose from the review of the 1999 Nuclear Safety PPAS, the Agency has informed me that terms of reference for all PPAS evaluation groups are now being drafted taking this recommendation into account.

108. I **recommended** that Evaluation Reports should only include recommendations where new actions are required. The Agency has agreed that the peer review panel should not include recommendations where new actions are not required.

109. I **recommended** that the Agency follow a standard, organisation-wide, approach in the application of PPAS. The Agency has agreed with this and informed me that a standard Agency-wide approach to evaluation has been established through a programme evaluation policy approved by the Director General, with procedures being developed to that effect.

IT Security

110. The Agency had undertaken a review of its information technology (IT) systems security with the help of outside consultants in January/February 2000. As a result of the review, the Agency drafted an action plan to improve IT security. In order to fully optimise IT security, I **recommended** that the Agency include in its action plan comprehensive Agency-wide security requirements, identifying infrastructure vulnerabilities, and also develop a security risk management strategy. The recently formed Management Division of Information Technology has initiated the development of an Agency-wide IT Security Policy

ACKNOWLEDGEMENT

111. I wish to record my appreciation of the co-operation and assistance extended by the Director General and the staff of IAEA during my 2001 audit.

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

PART II

STATEMENTS

TEXT OF A LETTER DATED 22 MARCH 2002 FROM THE DIRECTOR GENERAL TO THE EXTERNAL AUDITOR

Sir,

Pursuant to financial regulation 11.03(a), I have the honour to submit the accounts of the International Atomic Energy Agency for the year ended 31 December 2001, which I hereby approve. The financial statements have been prepared and signed by the Director, Division of Budget and Finance.

Accept, Sir, the assurances of my highest consideration.

(signed) MOHAMED ELBARADEI
Director General

STATEMENT I

STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES
for the period ending 31 December 2001
(expressed in United States dollars)

	G E N E R A L F U N D										T O T A L	
	REGULAR BUDGET FUND AND WORKING CAPITAL FUND		TECHNICAL CO-OPERATION FUND		EXTRABUDGETARY PROGRAMME FUND		MEMBER STATES AND INTERNATIONAL ORGANIZATIONS		TECHNICAL CO-OPERATION EXTRABUDGETARY FUND		TRUST FUNDS AND RESERVE FUNDS	
	Schedule/Note	2001	2000	Schedule/Note	2001	2000	2001	2000	2001	2000	2001	2000
INCOME												
Assessed contributions	S1	189 249 706	190 816 759	S8	59 187 548	57 971 951	32 539 568	21 599 557	6 787 143	4 076 351	948 899	3 187 351
Voluntary contributions				S9	2 125 664	2 725 402						86 835 190
Assessed programme costs												2 725 402
Other/Miscellaneous income												
Revenue producing activities	N5a	958 001	1 003 893				780	10 858				958 001
Funds received under inter-organization arrangements												1 003 893
Jointly financed activities	N5b	3 844 129	4 091 274						1 036 715	(24 750)		1 036 715
Income for services rendered												(24 750)
Interest income												3 844 129
Income for services rendered												4 091 274
Interest income												82 645
Currency exchange adjustments												24 015
Other/Miscellaneous												5 710 505
												5 801 640
												(732 363)
												(8 591 526)
												706 528
												175 924
TOTAL INCOME		198 071 750	192 326 869		63 001 203	61 740 235	32 540 348	21 610 395	6 787 143	4 076 351	948 899	3 187 351
TOTAL EXPENDITURE		196 804 116	196 424 861		71 080 210	62 438 515	26 832 277	20 971 715	5 355 400	4 600 433	3 238 193	1 803 109
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		1 267 634	(4 097 992)	S4	(8 079 007)	(698 280)	5 708 071	638 680	1 431 743	(524 082)	(2 289 294)	1 384 242
Prior period adjustments	N7a	2 283 559	3 155 356	N7b	100 420	886 759						
Reserve for uncollected contributions		(1 893 710)	(4 385 543)									
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		1 657 483	(5 328 179)		(7 978 587)	188 479	5 708 071	638 680	1 431 743	(524 082)	(2 289 294)	1 384 242
Savings on or cancellation of prior periods' obligations	S4	1 317 943	2 456 881		5 208 146	1 309 365	1 484 733	818 303	148 788	166 768	12 622	4 632
Transfers to reserves	N8	2 247 000	694 000									
Transfers from reserves		-	(1 900 173)									
Net increase (decrease) in Working Capital Fund	S2	1 080	(720)									
Credits to Member States	S5, N9	(3 451 909)	(6 995 376)		19 901 121	18 403 277	16 493 059	15 036 076	4 543 066	4 900 380	3 692 916	2 304 042
Fund balance, beginning of period		36 175 637	47 249 204									
RESERVES AND FUND BALANCES, END OF PERIOD		37 947 234	36 175 637		17 130 680	19 901 121	23 685 863	16 493 059	6 123 597	4 543 066	1 416 244	3 692 916
												81 174 700

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

STATEMENT II

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
as at 31 December 2001
(expressed in United States dollars)

	G E N E R A L F U N D				TECHNICAL CO-OPERATION EXTRABUDGETARY FUND				TRUST FUNDS AND RESERVE FUNDS		T O T A L	
	REGULAR BUDGET FUND AND WORKING CAPITAL FUND FUND GROUP I		TECHNICAL CO-OPERATION FUND FUND GROUP II		EXTRABUDGETARY PROGRAMME FUND FUND GROUP III		MEMBER STATES AND INTERNATIONAL ORGANIZATIONS FUND GROUP IV		UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) FUND GROUP V		FUND GROUP VI	
	Schedule/ Note	2001	2000	Schedule/ Note	2001	2000	2001	2000	2001	2000	2001	2000
ASSETS												
Cash and term deposits		38 908 190	26 691 085		44 207 017	44 523 349		34 937 324	24 138 357		2 333 897	3 776 756
Accounts receivable												
Assessed contributions receivable		23 738 265	28 686 027									
from Member States	S1, N12											
Voluntary contributions receivable				S8	2 703 733	6 893 676						
Other contributions receivable				S9	7 043 628	7 066 026						
Other	N13a	6 093 779	6 422 426	N13b	3 806 531	4 244 489		260 310	920 031		152 872	4 201
Clearing account - Travel	N13c	3 097 324	6 870 487									
TOTAL ASSETS		71 837 558	68 670 025		57 760 909	62 727 540		35 197 634	25 058 388		2 486 769	3 780 957
LIABILITIES												
Contributions received in advance												
Unliquidated obligations	S1, S2	7 214 441	9 842 835		138 914	114 938						
Provision for revaluation of cash	N14	23 075 965	21 054 595		33 365 323	35 543 148		9 866 280	6 998 661		1 070 525	87 096
Accounts payable	N16	1 397 154	-									
Other	N15a	2 202 764	1 596 958		82 364	102 307		1 645 491	1 544 446		-	945
TOTAL LIABILITIES		33 890 324	32 494 388		33 586 601	35 760 393		11 511 771	8 565 329		1 070 525	88 041
RESERVES AND FUND BALANCES												
Uncollected assessed contributions	S1	16 354 238	18 247 949		7 043 628	7 066 026						
Other reserves	N8	2 247 000	-									
Working Capital Funds	S2, S3	18 002 880	18 001 800									
Surplus (deficits)	S4	1 343 116	(74 112)		17 130 680	19 901 121		23 685 863	16 493 059		1 416 244	3 692 916
Fund balances												
TOTAL RESERVES AND FUND BALANCES		37 947 234	36 175 637		24 174 308	26 967 147		23 685 863	16 493 059		1 416 244	3 692 916
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		71 837 558	68 670 025		57 760 909	62 727 540		35 197 634	25 058 388		2 486 769	3 780 957

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

STATEMENT III

STATEMENT OF CASH FLOW
for the period ending 31 December 2001
(expressed in United States dollars)

	2001	2000
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net excess (shortfall) of income over expenditure (Statement I)	(355 881)	(4 102 209)
(Increase) decrease in contributions receivable	9 160 103	5 268 292
(Increase) decrease in other accounts receivable & Clearing account - Travel	4 681 130	(5 018 986)
Increase (decrease) in contributions received in advance	(2 626 640)	1 514 947
Increase (decrease) in unliquidated obligations	4 422 409	1 330 979
Increase (decrease) in accounts payable	647 944	310 840
Increase (decrease) in other liabilities	1 397 154	-
Less: Interest income	(5 710 505)	(5 801 640)
Currency exchange adjustments	732 363	8 591 526
NET CASH FROM OPERATING ACTIVITIES	12 348 077	2 093 749
CASH FLOW FROM INVESTING AND FINANCING ACTIVITIES:		
Plus: Interest income	5 710 505	5 801 640
Currency exchange adjustments	(732 363)	(8 591 526)
NET CASH FROM INVESTING AND FINANCING ACTIVITIES	4 978 142	(2 789 886)
CASH FLOW FROM OTHER SOURCES:		
Savings on or cancellation of prior periods' obligations	8 172 232	4 755 949
Increase (decrease) in provision for uncollected contribution (TCF)	(22 398)	(391 261)
Transfers to reserves	2 247 000	694 000
Transfers from reserves	-	(1 900 173)
Net increase (decrease) in Working Capital Fund	1 080	(720)
Credits to Member States	(3 451 909)	(6 995 376)
NET CASH FROM OTHER SOURCES	6 946 005	(3 837 581)
NET INCREASE (DECREASE) IN CASH AND TERM DEPOSITS	24 272 224	(4 533 718)
CASH AND TERM DEPOSITS, BEGINNING OF PERIOD	107 945 806	112 479 524
TOTAL CASH AND TERM DEPOSITS, END OF PERIOD (Schedule S12)	132 218 030	107 945 806
consisting of:		
Fund Group I - Regular Budget Fund and Working Capital Fund	38 908 190	26 691 085
Fund Group II - Technical Co-operation Fund	44 207 017	44 523 349
Fund Group III - Extrabudgetary Programme Fund	34 937 324	24 138 357
Fund Group IV - Technical Co-operation Extrabudgetary Fund	10 376 310	8 262 694
Fund Group V - United Nations Development Programme (UNDP)	1 455 292	553 565
Fund Group VI - Trust Funds and Reserve Funds	2 333 897	3 776 756
	132 218 030	107 945 806

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

STATEMENT IV

**STATEMENT OF REGULAR BUDGET APPROPRIATIONS
for the period ending 31 December 2001**

(expressed in United States dollars)

Description of major programme	Appropriations			Expenditure				Balance
	a/ Adjusted	b/ Transfers	Revised	Disbursements	Unliquidated obligations	Unliquidated obligations for Shared Services	Total	
1. Nuclear Power and Fuel Cycle	11 483 000	-	11 483 000	10 627 124	785 718	67 563	11 480 405	2 595
2. Nuclear Sciences and Applications	29 283 000	-	29 283 000	25 348 004	3 079 135	826 211	29 253 350	29 650
3. Nuclear, Radiation and Waste Safety	13 198 000	34 529	13 232 529	12 716 642	446 844	68 949	13 232 435	94
4. Nuclear Verification and Security of Material	70 875 000	-	70 875 000	62 830 894	7 150 614	858 350	70 839 858	35 142
5. Management of Technical Co-operation for Development	11 592 000	(34 529)	11 557 471	11 316 261	186 835	25 091	11 528 187	29 284
6. Policy-making, Management and Support Services	56 629 000	-	56 629 000	48 661 917	5 657 358	2 306 477	56 625 752	3 248
Appropriation Budget	193 060 000	-	193 060 000	171 500 842	17 306 504	4 152 641 c/	192 959 987	100 013
7. Reimbursable work for others	4 174 000	-	4 174 000	3 350 860	36 822	456 447	3 844 129	329 871
T O T A L	197 234 000	-	197 234 000	174 851 702	17 343 326	4 609 088	196 804 116	429 884

a/ Attachment to GC(44)/RES/5

b/ Based on the decision of the Board of Governors on document GOV/1999/15, an amount of \$34 529 was transferred from Subprogramme N.2. "Planning, Co-ordination and Evaluation" to Subprogramme K.2. "Safety Conventions" in order to cover the cost of Emergency Assistance provided to Greece, Panama and Poland.

c/ Of this amount, \$3 368 670 represents unliquidated obligations relating to the Agency's Shared Support Costs. In previous years, such unliquidated obligations were aggregated and disclosed in Reimbursable Work for Others.

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

PART III

SCHEDULES

SCHEDULE S1

REGULAR BUDGET FUND
STATUS OF CONTRIBUTIONS TO THE REGULAR BUDGET
AS AT 31 DECEMBER 2001

Member State	Assessed	a/ Credits	2001			Prior years		Total outstanding at AS 15.4528	Advance payments and credits c/
			Payments	Total	Outstanding at AS 15.4528	Payments and credits in 2001 b/	Outstanding		
Afghanistan	4 545	-	-	-	4 545	-	87 137	91 682	-
Albania	4 621	67	3 698	3 765	856	2 219	-	856	-
Algeria	125 157	9 668	115 489	125 157	-	-	-	-	2 964
Angola	15 064	-	15 064	15 064	-	5 780	-	-	2 593
Argentina	1 649 739	-	-	-	1 649 739	319 394	1 088 533	2 738 272	-
Armenia	9 090	-	-	-	9 090	900	205 307	214 397	-
Australia	2 893 072	105 234	2 787 838	2 893 072	-	-	-	-	3 330
Austria	1 793 075	62 048	1 731 027	1 793 075	-	-	-	-	12 306
Bangladesh	15 212	553	14 659	15 212	-	-	-	-	559
Belarus	85 198	-	85 198	85 198	-	592 711	901 858	901 858	4 329
Belgium	2 154 172	71 382	2 082 790	2 154 172	-	-	-	-	14 438
Benin	3 030	-	-	-	3 030	67	2 912	5 942	-
Bolivia	10 650	-	10 650	10 650	-	10 297	-	-	20
Bosnia and Herzegovina	7 575	-	-	-	7 575	-	96 663	104 238	-
Brazil	2 199 653	-	-	-	2 199 653	2 601 227	1 367 548	3 567 201	-
Bulgaria	17 019	10 373	6 646	17 019	-	-	-	-	797
Burkina Faso	3 030	-	-	-	3 030	13 117	8 762	11 792	-
Cambodia	1 515	-	-	-	1 515	-	249 492	251 007	-
Cameroon	20 154	-	20 154	20 154	-	5 613	-	-	366
Canada	5 086 346	5 086 346	-	5 086 346	-	-	-	-	4 997 422
Chile	202 998	-	-	-	202 998	59 965	126 462	329 460	-
China	1 468 459	37 083	1 431 376	1 468 459	-	-	-	-	-
Colombia	163 611	8 887	154 724	163 611	-	-	-	-	-
Costa Rica	24 239	-	-	-	24 239	-	122 715	146 954	-
Côte d'Ivoire	13 634	-	-	-	13 634	-	38 299	51 933	-
Croatia	46 205	-	46 205	46 205	-	49 163	-	-	172
Cuba	36 358	-	-	-	36 358	60 982	89 159	125 517	-
Cyprus	55 477	1 701	53 776	55 477	-	-	-	-	-
Czech Republic	161 230	15 339	145 891	161 230	-	-	-	-	-
Democratic Republic of the Congo	10 604	-	-	-	10 604	-	164 819	175 423	-
Denmark	1 349 658	51 331	1 298 327	1 349 658	-	-	-	-	3 273
Dominican Republic	22 724	-	-	-	22 724	-	587 640	610 364	-
Ecuador	30 298	-	-	-	30 298	29 440	59 046	89 344	-
Egypt	99 339	4 149	95 190	99 339	-	-	-	-	-
El Salvador	18 179	-	-	-	18 179	-	152 415	170 594	-

SCHEDULE S1 (continued)

Member State	2001				Prior years			Advance payments and credits c/
	Assessed	Credits a/	Payments	Total	Outstanding at AS 15.4528	Payments and credits in 2001 b/	Outstanding	
Estonia	18 759	2 614	16 145	18 759	-	-	-	-
Ethiopia	9 093	885	-	885	8 208	-	-	8 208
Finland	1 069 209	44 140	1 025 069	1 069 209	-	-	-	-
France	12 250 184	-	12 250 184	12 250 184	-	3 825 777	-	-
Gabon	22 724	-	-	22 724	22 724	-	481 765	504 489
Georgia	10 604	-	-	-	10 604	-	783 109	793 713
Germany	19 131 465	638 283	18 493 182	19 131 465	-	-	-	126 650
Ghana	10 608	753	-	753	9 855	-	-	9 855
Greece	521 375	38 119	483 256	521 375	-	-	-	-
Guatemala	27 269	-	-	27 269	27 269	24 659	26 804	54 073
Haiti	3 030	-	-	-	3 030	-	311 008	314 038
Holy See	1 905	1 658	247	1 905	-	-	-	14
Hungary	174 865	174 865	-	174 865	-	-	-	184 072
Iceland	63 851	2 143	61 708	63 851	-	-	-	434
India	456 983	16 525	440 458	456 983	-	-	-	2 312
Indonesia	281 773	-	-	-	281 773	154 400	495 709	777 482
Iran, Islamic Republic of	241 029	-	5 585	5 585	235 444	247 665	-	235 444
Iraq	48 477	-	-	-	48 477	2 160	1 689 456	1 737 933
Ireland	427 918	15 073	412 845	427 918	-	-	-	-
Israel	667 179	18 460	648 719	667 179	-	-	-	-
Italy	10 608 272	373 726	10 234 546	10 608 272	-	-	-	70 923
Jamaica	9 090	-	-	-	9 090	9 773	16 809	25 899
Japan	38 255 133	1 012 289	37 242 844	38 255 133	-	-	-	236 491
Jordan	8 832	484	8 348	8 832	-	-	-	-
Kazakhstan	69 061	-	69 061	69 061	-	292 955	1 200 589	1 200 589
Kenya	10 604	-	-	-	10 604	-	159 952	170 556
Korea, Republic of	1 538 599	39 713	1 498 886	1 538 599	-	-	-	-
Kuwait	248 883	14 701	234 182	248 883	-	-	-	-
Latvia	25 851	5 754	20 097	25 851	-	-	-	1 199
Lebanon	24 635	553	24 082	24 635	-	-	-	400
Liberia	3 030	-	-	-	3 030	-	185 316	188 346
Libyan Arab Jamahiriya	186 485	4 229	78 531	82 760	103 725	159 665	-	103 725
Liechtenstein	11 965	691	11 274	11 965	-	-	-	55
Lithuania	23 164	5 427	17 737	23 164	-	-	-	952
Luxembourg	132 394	5 047	127 347	132 394	-	-	-	-
Madagascar	4 545	-	-	-	4 545	21 795	3 916	8 461
Malaysia	275 353	6 651	268 702	275 353	-	-	-	-
Mali	3 030	-	-	-	3 030	-	289 303	292 333
Malta	20 738	20 738	-	20 738	-	-	-	366
Marshall Islands	1 515	-	-	-	1 515	-	78 524	80 039

SCHEDULE S1 (continued)

Member State	2001			Prior years			Advance payments and credits c/	
	Assessed	a/ Credits	Payments	Total	Outstanding at AS 15.4528	Payments and credits in 2001 b/		Outstanding
Mauritius	13 335	13 335	-	13 335	-	-	-	-
Mexico	1 487 860	10 573	1 477 287	1 487 860	-	-	-	-
Monaco	7 963	691	7 272	7 963	-	-	-	-
Mongolia	3 043	-	3 043	3 043	-	20 245	-	-
Morocco	61 582	1 590	59 992	61 582	-	-	-	-
Myanmar	12 313	553	11 760	12 313	-	-	-	-
Namibia	10 774	484	10 290	10 774	-	-	-	-
Netherlands	3 214 294	113 117	3 101 177	3 214 294	-	-	-	-
New Zealand	411 114	411 114	-	411 114	-	-	-	-
Nicaragua	1 515	-	-	-	1 515	43 356	10 994	12 509
Niger	3 030	-	-	-	3 030	-	61 220	64 250
Nigeria	49 554	6 760	42 794	49 554	-	-	-	-
Norway	1 201 195	40 033	1 161 162	1 201 195	-	-	-	-
Pakistan	90 041	3 181	86 860	90 041	-	-	-	-
Panama	19 250	-	19 250	19 250	-	11 629	-	-
Paraguay	21 208	-	-	-	21 208	-	70 734	91 942
Peru	148 462	-	-	-	148 462	153 898	94 871	243 333
Philippines	121 193	-	-	-	121 193	44 026	157 928	279 121
Poland	299 429	20 372	279 057	299 429	-	-	-	-
Portugal	643 944	6 444	-	6 444	637 500	591 064	-	637 500
Qatar	63 288	2 904	60 384	63 288	-	-	-	-
Republic of Moldova	15 149	-	-	-	15 149	1 440	356 660	371 809
Romania	83 136	12 244	66 666	78 910	4 226	-	-	4 226
Russian Federation	2 102 504	380 185	1 722 319	2 102 504	-	-	-	-
Saudi Arabia	831 278	40 809	790 469	831 278	-	-	-	-
Senegal	9 090	-	-	-	9 090	39 148	16 835	25 925
Sierra Leone	1 515	-	-	-	1 515	20 061	192 809	194 324
Singapore	289 100	6 789	-	6 789	282 311	-	-	282 311
Slovakia	50 432	50 432	-	50 432	-	-	-	-
Slovenia	112 352	5 047	107 305	112 352	-	-	-	-
South Africa	555 745	16 683	539 062	555 745	-	-	-	-
Spain	4 953 019	169 426	4 783 593	4 953 019	-	-	-	-
Sri Lanka	18 482	-	18 482	18 482	-	2 202	-	-
Sudan	10 604	-	-	-	10 604	-	15 582	26 186
Sweden	2 104 342	88 407	2 015 935	2 104 342	-	-	-	-
Switzerland	2 366 319	85 875	2 280 444	2 366 319	-	-	-	-
Syrian Arab Republic	94 919	2 558	92 361	94 919	-	-	-	-
Thailand	258 653	6 167	252 486	258 653	-	-	-	-
The former Yugoslav Republic of Macedonia	6 059	-	-	-	6 059	13 593	12 486	18 545
Tunisia	42 595	4 521	38 074	42 595	-	-	-	-
Tunisia								553

SCHEDULE S1 (continued)

Member State	2001			Prior years			Advance payments and credits c/	
	Assessed	Credits a/	Payments	Total	Outstanding at AS 15 4528	Payments and credits in 2001 b/		Outstanding
Turkey	657 660	30 834	-	30 834	626 826	-	-	626 826
Uganda	6 059	-	-	-	6 059	-	199 502	205 561
Ukraine	289 550	-	289 550	289 550	-	3 066 671	-	17 916
United Arab Emirates	344 843	13 621	331 222	344 843	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	9 914 446	379 314	9 535 132	9 914 446	-	-	-	20 305
United Republic of Tanzania	4 573	-	2 292	2 292	2 281	10 253	-	2 281
United States of America	49 049 431	247 736	48 801 695	49 049 431	-	160 799	-	84 788
Uruguay	71 201	-	-	-	71 201	-	67 865	139 066
Uzbekistan	37 873	-	-	-	37 873	10 708	310 465	348 338
Venezuela	239 356	-	-	-	239 356	2 880	864 957	1 104 313
Vict Nam	10 223	-	10 223	10 223	-	6 569	-	-
Yemen	14 694	-	14 694	14 694	-	5 561	-	1 122
Zambia	3 060	67	2 062	2 129	931	21 691	-	931
Zimbabwe	13 634	-	-	-	13 634	-	24 790	38 424
Sub-total	189 146 692	10 079 548	171 786 131	181 865 679	7 281 013	12 715 518	13 528 725	20 809 738
New Members:								
Azerbaijan d/	16 664	-	-	-	16 664	-	-	16 664
Central African Republic c/	1 515	-	-	-	1 515	-	-	1 515
Tajikistan f/	6 059	-	-	-	6 059	-	-	6 059
Yugoslavia, Federal Republic of g/	39 388	-	-	-	39 388	-	-	39 388
Sub-total	63 626	-	-	-	63 626	-	-	63 626
Former Members:								
Democratic People's Republic of Korea h/	-	-	-	-	-	-	152 161	152 161
Yugoslavia i/	39 388	-	-	-	39 388	6 120	2 673 352	2 712 740
Sub-total	39 388	-	-	-	39 388	6 120	2 825 513	2 864 901
GRAND TOTAL	189 249 706	10 079 548	171 786 131	181 865 679	7 384 027	12 721 638	16 354 238	23 738 265
GRAND TOTAL	189 249 706	10 079 548	171 786 131	181 865 679	7 384 027	12 721 638	16 354 238	23 738 265

a/ These amounts reflect advance payments of 2001 Regular Budget contributions (\$5 862 934), cash surplus credits (\$4 121 214) and Working Capital Fund credits (\$95 400) applied against 2001 Regular Budget contributions.

b/ These amounts reflect payments received during 2001 (\$12 499 357), cash surplus credits (\$170 621) and Working Capital Fund credits (\$51 660).

c/ These amounts reflect advance payments of 2002 Regular Budget contributions (\$6 058 833) and cash surplus credits (\$870 963) applied against 2002 Regular Budget contributions.

d/ Azerbaijan became a Member of the Agency on 30 May 2001.

e/ The Central African Republic became a Member of the Agency on 5 January 2001.

f/ Tajikistan became a Member of the Agency on 10 September 2001.

g/ The Federal Republic of Yugoslavia became a Member of the Agency on 31 October 2001.

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

i/ Following the approval for membership of the Federal Republic of Yugoslavia on 17 September 2001, the former Yugoslavia ceased to be a Member State. At the time, unpaid assessments amounted to \$2 718 919. During 2001, unpaid assessments were reduced by application of \$4 680 from the Working Capital Fund to offset partially outstanding contributions for prior years; no other contributions for the Regular Budget were received during the current year.

SCHEDULE S2

**STATUS OF THE WORKING CAPITAL FUND
AS AT 31 DECEMBER 2001**

	2001	2000
Balance as at 1 January	18 135 020	18 465 246
Receipts/(Refunds)		
From Member States	138 305	(330 226)
Withdrawals		
Advance to the Regular Budget Fund	(496 489)	-
Balance as at 31 December	<u>17 776 836</u>	<u>18 135 020</u>
Established Level	18 000 000	18 000 000
Add: Net increase due to new Member States assessments	7 560	1 800
Less: Application of Working Capital Fund advance to outstanding assessments of a former Member State	(4 680)	-
Total (Statement II/Schedule S3)	18 002 880	18 001 800
Add: Advance contributions from Member States (Schedule S3)	284 645	142 020
Less: Advance due from the Regular Budget Fund	(496 489)	-
Due from Member States (Schedule S3)	(14 200)	(8 800)
Balance as at 31 December	<u>17 776 836</u>	<u>18 135 020</u>

SCHEDULE S3
**STATUS OF ADVANCES TO THE WORKING CAPITAL FUND
AS AT 31 DECEMBER 2001**

Member State	Assessed	Paid	Outstanding	Credits a/
Afghanistan	540	540	-	-
Albania	540	540	-	-
Algeria	15 300	15 300	-	-
Angola	1 800	1 800	-	-
Argentina	196 020	196 020	-	1 440
Armenia	1 080	1 080	-	-
Australia	263 520	263 520	-	16 020
Austria	167 400	167 400	-	-
Bangladesh	1 800	1 800	-	-
Belarus	10 080	10 080	-	-
Belgium	196 200	196 200	-	-
Benin	360	360	-	-
Bolivia	1 260	1 260	-	180
Bosnia and Herzegovina	900	900	-	-
Brazil	261 360	261 360	-	38 396
Bulgaria	1 980	1 980	-	180
Burkina Faso	360	360	-	-
Cambodia	180	180	-	-
Cameroon	2 340	2 340	-	-
Canada	485 460	485 460	-	-
Chile	24 120	24 120	-	2 897
China	176 760	176 760	-	23 544
Colombia	19 440	19 440	-	2 847
Costa Rica	2 880	1 800	1 080	-
Côte d'Ivoire	1 620	1 620	-	-
Croatia	5 400	5 400	-	1 260
Cuba	4 320	4 320	-	-
Cyprus	5 940	5 940	-	345
Czech Republic	19 080	19 080	-	4 329
Democratic Republic of the Congo	1 260	800	460	-
Denmark	122 940	122 940	-	5 760
Dominican Republic	2 700	1 600	1 100	-
Ecuador	3 600	3 600	-	-
Egypt	11 520	11 520	-	1 765
El Salvador	2 160	1 000	1 160	-
Estonia	2 160	2 160	-	-
Ethiopia	1 080	1 080	-	-
Finland	96 480	96 480	-	-
France	1 163 160	1 163 160	-	-
Gabon	2 700	1 600	1 100	-
Georgia	1 260	-	1 260	-
Germany	1 751 760	1 751 760	-	-
Ghana	1 260	1 260	-	-
Greece	62 280	62 280	-	13 927
Guatemala	3 240	3 240	-	500
Haiti	360	200	160	-
Holy See	180	180	-	-
Hungary	21 240	21 240	-	-
Iceland	5 760	5 760	-	-
India	53 100	53 100	-	5 580

SCHEDULE S3 (continued)

Member State	Assessed	Paid	Outstanding	Credits a/
Indonesia	33 480	33 480	-	-
Iran, Islamic Republic of	28 620	28 620	-	7 759
Iraq	5 760	5 760	-	-
Ireland	39 780	39 780	-	2 923
Israel	62 280	62 280	-	4 322
Italy	966 240	966 240	-	-
Jamaica	1 080	1 080	-	-
Japan	3 656 340	3 656 340	-	-
Jordan	1 080	1 080	-	200
Kazakhstan	8 460	8 460	-	-
Kenya	1 260	1 260	-	-
Korea, Republic of	178 740	178 740	-	24 143
Kuwait	22 680	22 680	-	2 033
Latvia	3 060	3 060	-	-
Lebanon	2 880	2 880	-	-
Liberia	360	200	160	-
Libyan Arab Jamahiriya	21 960	21 960	-	-
Liechtenstein	1 080	1 080	-	-
Lithuania	2 700	2 700	-	180
Luxembourg	12 060	12 060	-	864
Madagascar	540	540	-	-
Malaysia	32 580	32 580	-	4 262
Mali	360	200	160	-
Malta	2 520	2 520	-	-
Marshall Islands	180	180	-	-
Mauritius	1 620	1 620	-	180
Mexico	176 760	176 760	-	10 080
Monaco	720	720	-	-
Mongolia	360	360	-	-
Morocco	7 200	7 200	-	540
Myanmar	1 440	1 440	-	180
Namibia	1 260	1 260	-	-
Netherlands	289 980	289 980	-	8 640
New Zealand	39 240	39 240	-	2 160
Nicaragua	180	180	-	-
Niger	360	360	-	-
Nigeria	5 760	5 760	-	1 765
Norway	108 360	108 360	-	2 700
Pakistan	10 440	10 440	-	-
Panama	2 340	2 340	-	400
Paraguay	2 520	2 520	-	-
Peru	17 640	17 640	-	2 165
Philippines	14 400	14 400	-	-
Poland	34 740	34 740	-	6 627
Portugal	76 500	76 500	-	2 880
Qatar	5 940	5 940	-	-
Republic of Moldova	1 800	1 800	-	-
Romania	9 900	9 900	-	180
Russian Federation	191 340	191 340	-	13 680
Saudi Arabia	99 900	99 900	-	-

SCHEDULE S3 (continued)

Member State	Assessed	Paid	Outstanding	Credits a/
Senegal	1 080	1 080	-	-
Sierra Leone	180	180	-	-
Singapore	31 860	31 860	-	1 669
Slovakia	6 120	6 120	-	1 260
Slovenia	10 800	10 800	-	793
South Africa	64 980	64 980	-	5 040
Spain	460 440	460 440	-	-
Sri Lanka	2 160	2 160	-	333
Sudan	1 260	1 260	-	-
Sweden	191 700	191 700	-	-
Switzerland	216 000	216 000	-	1 620
Syrian Arab Republic	11 340	11 340	-	1 565
Thailand	30 240	30 240	-	3 996
The former Yugoslav Republic of Macedonia	720	720	-	-
Tunisia	5 040	5 040	-	180
Turkey	78 120	78 120	-	-
Uganda	720	720	-	-
Ukraine	33 840	33 840	-	-
United Arab Emirates	31 680	31 680	-	2 318
United Kingdom of Great Britain and Northern Ireland	905 040	905 040	-	46 440
United Republic of Tanzania	540	540	-	100
United States of America	4 500 000	4 500 000	-	-
Uruguay	8 460	8 460	-	1 232
Uzbekistan	4 500	4 500	-	-
Venezuela	28 440	28 440	-	-
Viet Nam	1 260	1 260	-	266
Yemen	1 800	1 800	-	-
Zambia	360	360	-	-
Zimbabwe	1 620	1 620	-	-
Sub-total	17 995 320 b/	17 988 680	6 640	284 645
<u>New Members:</u>				
Azerbaijan c/	1 980	-	1 980	-
Central African Republic d/	180	-	180	-
Tajikistan e/	720	-	720	-
Yugoslavia, Federal Republic of f/	4 680	-	4 680	-
Sub-total	7 560	-	7 560	-
TOTAL	18 002 880	17 988 680	14 200	284 645

a/ These amounts reflect cash surplus credits against the advances to the 2002 Working Capital Fund.

b/ This amount excludes the share of the former Yugoslavia amounting to \$4 680.

c/ Azerbaijan became a Member of the Agency on 30 May 2001.

d/ Central African Republic became a Member of the Agency on 5 January 2001.

e/ Tajikistan became a Member of the Agency on 10 September 2001.

f/ The Federal Republic of Yugoslavia became a Member of the Agency on 31 October 2001.

SCHEDULE S4

REGULAR BUDGET FUND

**STATUS OF CASH SURPLUSES
AS AT 31 DECEMBER 2001**

	2001	2000
<u>Current year</u>		
Receipts	190 167 168	181 469 603
Disbursements (Statement IV)	(174 851 702)	(176 483 567)
	<hr/>	<hr/>
Excess (shortfall) of receipts over disbursements	15 315 466	4 986 036
Unliquidated obligations (Statement IV)	(21 952 414)	(19 941 294)
	<hr/>	<hr/>
Provisional deficit	(6 636 948)	(14 955 258)
Contributions receivable (Schedule S1)	7 384 027	10 438 078
Miscellaneous income receivable	520 555	419 188
	<hr/>	<hr/>
Excess (shortfall) of income over expenditure - (Statement I)	1 267 634	(4 097 992)
<u>Disposition of prior year's provisional surplus (deficit)</u>		
Prior year provisional deficit	(14 955 258)	(17 944 865)
Receipt of:		
Contributions all prior years (Schedule S1)	12 721 638	18 101 482
Miscellaneous income	419 188	716 569
Savings on liquidation of prior years' obligations	1 317 943	2 456 881
	<hr/>	<hr/>
Prior year cash surplus/(deficit)	(496 489)	3 330 067
Other surpluses: (Schedule S5)		
Cash surpluses withheld pending receipt of contributions	571 971	693 813
	<hr/>	<hr/>
Total surplus (Statement II)	1 343 116	(74 112)

SCHEDULE S5**REGULAR BUDGET FUND****STATUS OF CASH SURPLUSES WITHHELD PENDING
RECEIPT OF CONTRIBUTIONS AS AT 31 DECEMBER 2001**

Budget years	31 December 2000	Surrendered	31 December 2001
1959-1968	2 070	-	2 070
1979-1988	65 146	3 750	61 396
1989	13 143	-	13 143
1990	43 160	-	43 160
1992	32 955	-	32 955
1993	23 892	-	23 892
1994	83 173	-	83 173
1995	7 479	3 149	4 330
1996	176 298	60 418	115 880
1997	87 540	10 561	76 979
1998	158 957	74 535	84 422
1999	3 330 067	3 299 496 a/	30 571
TOTAL (Schedule S4)	4 023 880	3 451 909	571 971

a/ This amount includes \$1 847 000 which is being retained as a special appropriation for the acquisition of safeguards equipment in 2002.

SCHEDULE S6

REGULAR BUDGET FUND
REGULAR BUDGET 2001
SUMMARY BY ITEM OF EXPENDITURE

Item of expenditure	2001 Adjusted budget	Expenditures			Unused (over-expended) balances
		Disbursements	Unliquidated obligations	Total expenditure	
Salaries - established posts - P	44 403 900	45 508 350	-	45 508 350	(1 104 450)
Temporary assistance - P/MT	3 208 800	3 137 354	-	3 137 354	71 446
Temporary assistance - P/ST	558 000	489 741	-	489 741	68 259
Salaries - established posts - GS	24 570 800	23 745 110	-	23 745 110	825 690
Temporary assistance - GS/MT	1 238 900	1 760 963	-	1 760 963	(522 063)
Temporary assistance - GS/ST	612 100	850 754	2 297	853 051	(240 951)
Common staff costs	32 331 400	33 523 552	-	33 523 552	(1 192 152)
Overtime	214 300	225 443	-	225 443	(11 143)
Sub-total: Staff costs	107 138 200	109 241 267	2 297	109 243 564	(2 105 364)
Travel - staff	8 530 300	5 296 819	2 768 111	8 064 930	465 370
Travel - non-staff	6 411 300	4 791 706	437 313	5 229 019	1 182 281
Sub-total: Travel costs a/	14 941 600	10 088 525	3 205 424	13 293 949	1 647 651
Interpretation Services	725 900	427 286	168 247	595 533	130 367
Representation and hospitality	181 800	185 213	2 140	187 353	(5 553)
Training	605 200	319 823	127 608	447 431	157 769
Equipment: leased or rented	83 400	256 954	58 829	315 783	(232 383)
Equipment: purchased/construction work	6 653 400	1 476 137	5 083 647	6 559 784	93 616
Supplies and materials a/	4 087 500	2 993 223	842 020	3 835 243	252 257
General operating expenses	13 590 400	10 168 150	3 251 434	13 419 584	170 816
Contracts	4 015 000	1 979 754	1 827 321	3 807 075	207 925
Research and technical contracts	4 832 000	1 940 054	2 606 169	4 546 223	285 777
Miscellaneous	3 365 000	2 464 259	131 368	2 595 627	769 373
Sub-total: Other direct costs	38 139 600	22 210 853	14 098 783	36 309 636	1 829 964
Direct Implementation Costs	8 415 000	7 845 051	353 070	8 198 121	216 879
Management and Operation Costs	3 672 000	3 182 545	430 901	3 613 446	58 554
Sub-total: Laboratory Activities	12 087 000	11 027 596	783 971	11 811 567	275 433
Translation and Records Services	5 097 400	5 137 876	89 501	5 227 377	(129 977)
Printing Services	2 664 300	2 468 354	201 185	2 669 539	(5 239)
Publishing Services	2 355 000	2 222 942	7 863	2 230 805	124 195
Data Processing Application Services	789 800	602 414	268 160	870 574	(80 774)
Data Processing Central Services (unallocated)	3 563 000	2 918 282	2 234 443	5 152 725	(1 589 725)
Library Services	1 946 000	1 339 197	511 647	1 850 844	95 156
Contracts Administration Services	502 100	538 145	-	538 145	(36 045)
Other Services	3 836 000	3 705 391	55 871	3 761 262	74 738
Sub-total: Shared costs	20 753 600	18 932 601	3 368 670 b/	22 301 271	(1 547 671)
TOTAL Agency Programmes	193 060 000	171 500 842	21 459 145	192 959 987	100 013
Reimbursable Work for Others	4 174 000	3 350 860	493 269	3 844 129	329 871
TOTAL Regular Budget (Statement I)	197 234 000	174 851 702	21 952 414	196 804 116	429 884

a/ Based on the Board of Governors' Document (GOV/1999/15), an amount of \$34 529 was transferred from Subprogramme N.2. "Planning, Co-ordination and Evaluation" to Subprogramme K.2. "Safety Conventions" in order to cover the cost of Emergency Assistance provided to Greece, Panama and Poland.

b/ The amount of \$3 368 670 represents unliquidated obligations relating to the Agency's Shared Support Costs. In previous years, such unliquidated obligations were aggregated and disclosed in Reimbursable Work for Others.

SCHEDULE S7

SUMMARY OF EXPENDITURE BY MAJOR CATEGORY AND FUND GROUP

Category	2001						2000
	Regular Budget Fund and Working Capital Fund Fund Group I	Technical Co-operation Fund Fund Group II	Extrabudgetary Programme Fund Fund Group III	General Fund		Trust Funds and Reserve Funds Fund Group VI	TOTAL
				Member States and International Organizations Fund Group IV	Technical Co-operation Extrabudgetary Fund United Nations Development Programme Fund Group V		
Salaries	85 844 090	-	-	-	-	-	85 844 090
Common staff costs	41 739 635	-	2 653 568	-	-	-	44 393 203
Temporary assistance	7 424 023	-	5 817 721	-	-	-	13 241 744
Total staff costs	135 007 748	-	8 471 289	-	-	-	143 479 037
Equipment	10 745 430	23 415 445	8 004 876	2 974 493	(8)	1 830 381	46 970 617
Travel	13 510 160	16 813 097	3 894 746	496 786	(54 649)	-	34 660 140
Contracts	9 929 836	10 843 750	4 026 460	878 389	(3 082)	28 125	25 703 478
General operating expenses	16 378 469	985 311	254 246	85 093	205	325	17 703 649
Fellows, lecturers, training	657 632	11 567 861	186 846	174 049	(10 050)	-	12 576 338
Supplies and materials	7 151 753	6 116 131	1 149 231	642 729	(10 296)	343 544	15 393 092
Miscellaneous	3 423 088	1 338 615	844 583	103 861	(108)	1 035 818	6 745 857
Total	61 796 368	71 080 210	18 360 988	5 355 400	(77 988)	3 238 193	159 753 171
TOTAL EXPENDITURE (Statement I)	196 804 116	71 080 210	26 832 277	5 355 400	(77 988)	3 238 193	303 232 208
							286 675 232

SCHEDULE S8

STATUS OF CONTRIBUTIONS TO THE TECHNICAL CO-OPERATION FUND
AS AT 31 DECEMBER 2001

Member State	Base rate %	Share of \$73 million target for 2001 using base rate a/	2001				Prior years			Advance payments
			Pledged	Paid	Outstanding	Unpaid balance as at 1 January	Paid in 2001	Outstanding	Total outstanding	
Afghanistan	0.003	2 190	-	-	-	-	-	-	-	-
Albania	0.003	2 190	-	-	-	-	-	-	-	-
Algeria	0.085	62 050	50 000	50 000	-	-	-	-	-	-
Angola	0.010	7 300	7 300	7 300	-	-	-	-	-	-
Argentina	1.089	794 970	200 000	-	200 000	-	272 263	38 418	233 845	433 845
Armenia	0.006	4 380	-	-	-	19 710	-	4 380	15 330	15 330
Australia	1.464	1 068 720	841 530	841 530	-	-	-	-	-	-
Austria	0.930	678 900	678 900	678 900	-	-	-	-	-	-
Bangladesh	0.010	7 300	7 300	7 300	-	-	-	-	-	-
Belarus	0.056	40 880	40 880	40 880	-	29 565	-	29 565	-	-
Belgium	1.090	795 700	250 628	250 628	-	-	-	-	-	-
Benin	0.002	1 460	-	-	-	-	-	-	-	-
Bolivia	0.007	5 110	-	-	-	-	-	-	-	-
Bosnia & Herzegovina	0.005	3 650	-	-	-	-	-	-	-	-
Brazil	1.452	1 059 960	400 000	-	400 000	-	468 433	320 109	148 324	548 324
Bulgaria	0.011	8 030	8 030	8 030	-	13 052	-	13 052	-	-
Burkina Faso	0.002	1 460	1 358	-	1 358	-	-	-	-	1 358
Cambodia	0.001	730	-	-	-	-	-	-	-	-
Cameroon	0.013	9 490	-	-	-	-	-	-	-	-
Canada	2.697	1 968 810	1 490 446	1 490 446	-	-	-	-	-	-
Chile	0.134	97 820	-	-	-	-	-	-	-	-
China	0.982	716 860	716 860	716 860	-	-	-	-	-	2 325
Colombia	0.108	78 840	65 000	65 000	-	-	-	-	-	-
Costa Rica	0.016	11 680	-	-	-	-	-	-	-	-
Côte d'Ivoire	0.009	6 570	-	-	-	6 570	-	-	6 570	6 570
Croatia	0.030	21 900	1 000	1 000	-	1 000	-	1 000	-	-
Cuba	0.024	17 520	17 520	17 520	-	-	-	-	-	-
Cyprus	0.033	24 090	24 090	24 090	-	-	-	-	-	-
Czech Republic	0.106	77 380	77 380	77 380	-	-	-	-	-	-
Democratic Republic of the Congo	0.007	5 110	-	-	-	3 500	-	-	3 500	3 500
Denmark	0.683	498 590	498 590	498 590	-	-	-	-	-	-
Dominican Republic	0.015	10 950	-	-	-	-	-	-	-	-
Ecuador	0.020	14 600	1 000	1 000	-	-	-	-	-	-
Egypt	0.064	46 720	50 000	50 000	-	-	-	-	-	-
El Salvador	0.012	8 760	-	-	-	-	-	-	-	-

SCHEDULE S8 (continued)

Member State	Base rate %	Share of \$73 million target for 2001 using base rate a/	2001				Prior years				
			Pledged	Paid	Outstanding	Unpaid balance as at 1 January	Paid in 2001	Outstanding	Total outstanding	Advance payments	
Estonia	0.012	8 760	8 760	8 760	-	-	-	-	-	-	6 570
Ethiopia	0.006	4 380	-	-	-	-	-	-	-	-	-
Finland	0.536	391 280	391 280	391 280	-	-	-	-	-	-	-
France	6.462	4 717 260	4 717 260	4 717 260	-	-	-	4 715 800	-	-	-
Gabon	0.015	10 950	-	-	-	-	-	-	-	-	-
Georgia	0.007	5 110	1 000	-	1 000	-	17 222 b/	-	17 222	18 222	-
Germany	9.732	7 104 360	4 263 917	4 263 917	-	-	-	-	-	-	-
Ghana	0.007	5 110	5 110	-	5 110	-	21 560	2 814	18 746	23 856	-
Greece	0.346	252 580	75 000	-	75 000	-	-	-	-	-	-
Guatemala	0.018	13 140	-	-	-	-	49 800	-	49 800	49 800	-
Haiti	0.002	1 460	-	-	-	-	800	-	800	800	-
Holy See	0.001	730	1 000	-	1 000	-	-	-	-	-	-
Hungary	0.118	86 140	86 140	-	86 140	-	-	-	-	-	83 950
Iceland	0.032	23 360	-	-	-	-	-	-	-	-	-
India	0.295	215 350	215 350	-	215 350	-	-	-	-	-	512
Indonesia	0.186	135 780	-	-	-	-	100 476	89 130	11 346	11 346	-
Iran, Islamic Republic of	0.159	116 070	116 070	-	116 070	-	-	-	-	-	-
Iraq	0.032	23 360	-	-	-	-	54 600	-	54 600	54 600	-
Ireland	0.221	161 330	161 330	-	161 330	-	-	-	-	-	-
Israel	0.346	252 580	100 000	-	100 000	-	100 000 c/	100 000	-	-	-
Italy	5.368	3 918 640	-	-	-	-	-	-	-	-	-
Jamaica	0.006	4 380	-	-	-	-	-	-	-	-	-
Japan	2.0313	14 828 490	14 828 490	-	14 828 490	-	-	-	-	-	-
Jordan	0.006	4 380	4 380	-	4 380	-	-	-	-	-	-
Kazakhstan	0.047	34 310	-	-	-	-	-	-	-	-	-
Kenya	0.007	5 110	-	-	-	-	8 486	5 110	3 376	3 376	-
Korea, Republic of	0.993	724 890	400 000	-	400 000	-	-	-	-	400 000	-
Kuwait	0.126	91 980	-	-	-	-	-	-	-	-	-
Latvia	0.017	12 410	12 410	-	12 410	-	-	-	-	-	-
Lebanon	0.016	11 680	7 500	-	7 500	-	-	-	-	7 500	-
Liberia	0.002	1 460	-	-	-	-	-	-	-	-	-
Libyan Arab Jamahiriya	0.122	89 060	-	-	-	-	-	-	-	-	-
Liechtenstein	0.006	4 380	10 000	-	10 000	-	-	-	-	-	-
Lithuania	0.015	10 950	10 950	-	10 950	-	-	-	-	-	-
Luxembourg	0.067	48 910	48 910	-	48 910	-	1 005	-	-	1 005	-
Madagascar	0.003	2 190	2 190	-	2 190	-	5 240	4 484	756	2 946	-
Malaysia	0.181	132 130	132 130	-	132 130	-	-	-	-	-	-
Mali	0.002	1 460	-	-	-	-	-	-	-	-	-
Malta	0.014	10 220	10 220	-	10 220	-	-	-	-	-	-
Marshall Islands	0.001	730	-	-	-	-	-	-	-	-	-

SCHEDULE S8 (continued)

Member State	Base rate %	Share of \$73 million target for 2001 using base rate a/	2001					Prior years			
			Pledged	Paid	Outstanding	Unpaid balance as at 1 January	Paid in 2001	Outstanding	Total outstanding	Advance payments	
Mauritius	0.009	6 570	-	-	-	-	-	-	-	-	-
Mexico	0.982	716 860	716 860	716 860	-	-	-	-	-	-	-
Monaco	0.004	2 920	-	-	-	-	-	-	-	-	-
Mongolia	0.002	1 460	-	-	-	5 250	-	5 250	-	5 250	-
Morocco	0.040	29 200	29 200	-	29 200	-	163	-	163	29 363	-
Myanmar	0.008	5 840	5 840	5 840	-	-	-	-	-	-	-
Namibia	0.007	5 110	5 110	5 110	-	-	-	-	-	-	-
Netherlands	1.611	1 176 030	1 176 030	1 176 030	-	-	-	-	-	-	-
New Zealand	0.218	159 140	-	-	-	-	-	-	-	-	-
Nicaragua	0.001	730	730	730	-	730 c/	-	730	-	730	730
Niger	0.002	1 460	-	-	-	11 510	-	11 510	-	11 510	-
Nigeria	0.032	23 360	23 360	23 360	-	-	-	-	-	-	43 070
Norway	0.602	439 460	439 460	439 460	-	-	-	-	-	-	-
Pakistan	0.058	42 340	42 340	42 340	-	-	-	-	-	-	357
Panama	0.013	9 490	-	-	-	-	-	-	-	-	-
Paraguay	0.014	10 220	-	-	-	6 800	-	6 800	-	6 800	-
Peru	0.098	71 540	-	-	-	-	-	-	-	-	-
Philippines	0.080	58 400	4 366	4 366	-	14 739	-	14 739	-	-	-
Poland	0.193	140 890	140 890	140 890	-	-	-	-	-	-	-
Portugal	0.425	310 250	-	-	-	-	-	-	-	-	-
Qatar	0.033	24 090	-	-	-	-	-	-	-	-	-
Republic of Moldova	0.010	7 300	-	-	-	-	-	-	-	-	-
Romania	0.055	40 150	40 150	20 075	-	-	-	20 075	-	20 075	-
Russian Federation	1.063	775 990	758 110	758 110	-	-	-	-	-	-	-
Saudi Arabia	0.555	405 150	-	-	-	-	-	-	-	-	-
Senegal	0.006	4 380	-	-	-	-	-	-	-	-	-
Sierra Leone	0.001	730	-	-	-	-	-	-	-	-	-
Singapore	0.177	129 210	129 210	129 210	-	-	-	129 210	-	-	-
Slovakia	0.034	24 820	24 820	24 820	-	-	-	24 820	-	-	-
Slovenia	0.060	43 800	43 800	43 287	-	513	-	36 800	-	513	-
South Africa	0.361	263 530	263 530	153 844	-	109 686	-	109 660	-	109 686	-
Spain	2.558	1 867 340	387 038	387 038	-	-	-	-	-	-	-
Sri Lanka	0.012	8 760	8 760	8 760	-	-	-	-	-	-	-
Sudan	0.007	5 110	5 110	-	-	5 110	-	4 989	121	5 231	-
Sweden	1.065	777 450	777 450	777 450	-	-	-	-	-	-	-
Switzerland	1.200	876 000	876 000	876 000	-	-	-	-	-	-	-
Syrian Arab Republic	0.063	45 990	37 000	37 000	-	-	-	-	-	-	-
Thailand	0.168	122 640	122 640	122 640	-	-	-	-	-	-	-
The former Yugoslav Republic of Macedonia	0.004	2 920	-	-	-	-	-	-	-	-	1 000
Tunisia	0.028	20 440	20 440	20 440	-	-	-	-	-	-	-

SCHEDULE S8 (continued)

Member State	Base rate %	Share of \$73 million target for 2001 using base rate a/	2001				Prior years			Advance payments
			Pledged	Paid	Outstanding	Unpaid balance as at 1 January	Paid in 2001	Outstanding	Total outstanding	
Turkey	0.434	316 820	316 820	316 820	-	-	-	-	-	-
Uganda	0.004	2 920	-	-	-	828	-	-	828	-
Ukraine	0.188	137 240	-	-	-	-	-	-	-	-
United Arab Emirates	0.176	128 480	-	-	-	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	5.028	3 670 440	3 670 440	3 670 440	-	-	-	-	-	-
United Republic of Tanzania	0.003	2 190	2 190	-	2 190	9 393	-	5 980	3 413	5 603
United States of America	25.000	18 250 000	18 048 775	18 048 775	-	-	-	-	-	-
Uruguay	0.047	34 310	20 000	-	20 000	20 000	-	-	20 000	40 000
Uzbekistan	0.025	18 250	-	-	-	-	-	-	-	-
Venezuela	0.158	115 340	-	-	-	-	-	-	-	-
Viet Nam	0.007	5 110	5 110	-	-	-	-	-	-	-
Yemen	0.010	7 300	7 300	-	-	-	-	-	-	-
Zambia	0.002	1 460	1 460	-	1 460	-	-	-	15 350	16 810
Zimbabwe	0.009	6 570	-	-	-	6 025	-	-	6 025	6 025
Sub-total	99.974	72 981 020	59 187 548	57 981 151	1 206 397	6 130 435	5 496 760	633 675	1 840 072	138 514
New Members:										
Azerbaijan d/	0.011	8 030	-	-	-	-	-	-	-	-
Central African Republic c/	0.001	730	-	-	-	-	-	-	-	-
Tajikistan f/	0.004	2 920	-	-	-	-	-	-	-	-
Yugoslavia, Federal Republic of g/	0.026	18 980	-	-	-	-	-	-	-	-
Sub-total	0.042	30 660	-	-	-	-	-	-	-	-
Former Members:										
Democratic People's Republic of Korea h/	-	-	-	-	-	29 635	-	29 635	29 635	-
Yugoslavia i/	0.026	18 980	-	-	-	834 026	-	834 026	834 026	-
Sub-total	0.026	18 980	-	-	-	863 661	-	863 661	863 661	-
GRAND TOTAL	100.042	73 030 660	59 187 548	57 981 151	1 206 397	6 994 096	5 496 760	1 497 336	2 703 733	138 514

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

b/ Revalued pledge of contribution: Georgia pledge relating to 2000 - (\$310)

c/ Pledged and paid contribution in 2001 relating to 2000.

d/ Azerbaijan became a Member of the Agency on 30 May 2001.

e/ Central African Republic became a Member of the Agency on 5 January 2001.

f/ Tajikistan became a Member of the Agency on 10 September 2001.

g/ The Federal Republic of Yugoslavia became a Member of the Agency on 31 October 2001.

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

i/ Following the approval for membership of the Federal Republic of Yugoslavia on 17 September 2001, the former Yugoslavia ceased to be a Member State. At the time, unpaid pledges of contributions to the Technical Co-operation Fund amounted to \$834 026. No payments of pledges were received during the current year.

SCHEDULE S9

TECHNICAL CO-OPERATION PROGRAMME

STATUS OF ASSESSED PROGRAMME COSTS
AS AT 31 DECEMBER 2001

Recipients	2000		1975-1999			Total paid in 2001	Total outstanding	Advance payments
	Assessed	Paid in 2001	Outstanding	Unpaid balance as at 1 January	Paid in 2001			
Albania	10 846	10 846	-	-	-	10 846	-	-
Algeria	48 299	48 299	-	-	-	48 299	-	216
Argentina	37 582	37 582	-	-	-	37 582	-	-
Armenia	25 033	-	25 033	139 525	-	-	164 558	-
Belarus	53 571	53 571	-	-	-	53 571	-	-
Bolivia	15 279	-	15 279	368 807	(11 540) a/	(11 540)	395 626	-
Bosnia and Herzegovina	12 310	-	12 310	48 289	-	-	60 599	-
Brazil	64 828	-	64 828	-	-	-	64 828	-
Bulgaria	44 732	44 732	-	-	-	44 732	-	-
Cameroon	18 946	-	18 946	188 855	104 921	83 934	102 880	-
Chile	43 982	43 982	-	-	-	43 982	-	-
China	92 803	92 803	-	-	-	92 803	-	-
Colombia	37 113	37 113	-	-	-	37 113	-	-
Costa Rica	13 685	-	13 685	256 499	9 845	9 845	260 339	-
Côte d'Ivoire	13 317	-	13 317	186 525	-	-	199 842	-
Croatia	19 612	19 612	-	-	-	19 612	-	-
Cuba	57 182	57 182	-	-	-	57 182	-	-
Cyprus	1 169	1 169	-	-	-	1 169	-	-
Czech Republic	28 430	27 781	649	-	-	27 781	649	-
Dominican Republic	22 715	-	22 715	220 611	-	-	243 326	-
Ecuador	13 439	-	13 439	337 823	54 439	54 439	296 823	-
Egypt	59 023	59 023	77	1 537	1 537	60 560	77	-
El Salvador	8 465	8 465	-	-	-	8 465	-	-
Estonia	1 159	1 159	-	-	-	1 159	-	-
Gabon	4 208	-	4 208	17 992	11 070	11 070	11 130	-
Georgia	12 780	-	12 780	47 156	-	-	59 936	-
Ghana	32 674	-	32 674	756 193	-	-	788 867	-
Greece	11 664	11 664	-	-	-	11 664	-	-
Guatemala	8 869	-	8 869	345 072	-	-	353 941	-
Hungary	12 710	12 710	-	-	-	12 710	-	-
Indonesia	37 333	37 333	-	-	-	37 333	-	-
Iran, Islamic Republic of	53 237	-	53 237	66 424	66 424	66 424	53 237	-
Iraq	9 575	-	9 575	148 841	-	-	158 416	-
Israel	21 406	-	21 406	38 430	33 267	33 267	26 569	-
Jamaica	23 669	-	23 669	24 228	24 070	24 070	23 827	-

SCHEDULE S9 (continued)

Recipients	2000			1975-1999			Total paid in 2001	Outstanding	Unpaid balance as at 1 January	Paid in 2001	Outstanding	Total paid in 2001	Total outstanding	Advance payments
	Assessed	Paid in 2001	Outstanding	Assessed	Paid in 2001	Outstanding								
Jordan	37 298	357	36 941	59 163	59 163	-	59 520	-	36 941	-	-	59 520	36 941	-
Kazakhstan	41 955	-	41 955	122 794	14 253	108 541	14 253	150 496	-	-	-	14 253	150 496	-
Kenya	13 787	-	13 787	402 871	38 288	364 583	38 288	378 370	-	-	-	38 288	378 370	-
Korea, Republic of	38 957	38 957	-	-	-	-	38 957	-	-	-	-	38 957	-	-
Kyrgyzstan	-	-	-	9 021	-	9 021	-	-	-	-	9 021	-	9 021	-
Latvia	9 695	9 695	-	-	-	-	9 695	-	-	-	-	9 695	-	-
Lebanon	19 866	-	19 866	65 546	65 546	-	65 546	19 866	-	-	-	65 546	19 866	-
Libyan Arab Jamahiriya	14 177	-	14 177	128 658	15 203	113 455	15 203	127 632	-	-	-	15 203	127 632	-
Lithuania	12 426	12 426	-	14 936	14 936	-	27 362	-	-	-	-	27 362	-	-
Malaysia	28 542	28 542	-	-	-	-	28 542	-	-	-	-	28 542	-	-
Malta	2 047	2 047	-	-	-	-	2 047	-	-	-	-	2 047	-	-
Marshall Islands	207	-	207	-	-	-	-	207	-	-	-	-	207	-
Mauritius	11 618	11 618	-	-	-	-	11 618	-	-	-	-	11 618	-	-
Mexico	45 869	-	45 869	58 817	3 209	55 608	3 209	101 477	-	-	-	3 209	101 477	-
Mongolia	38 117	-	38 117	432 488	38 117	394 371	38 117	432 488	-	-	-	38 117	432 488	-
Morocco	37 116	15 671	21 445	-	-	-	15 671	21 445	-	-	-	15 671	21 445	-
Namibia	4 799	4 799	-	-	-	-	4 799	-	-	-	-	4 799	-	-
Nigeria	52 535	52 535	-	-	-	-	52 535	-	-	-	-	52 535	-	-
Pakistan	71 481	71 481	-	-	-	-	71 481	184	-	-	-	71 481	-	184
Panama	5 028	5 028	-	4 803	4 803	-	9 831	-	-	-	-	9 831	-	-
Paraguay	5 180	-	5 180	66 023	-	66 023	-	71 203	-	-	-	-	71 203	-
Peru	39 561	-	39 561	707 371	108 194	599 177	108 194	638 738	-	-	-	108 194	638 738	-
Philippines	25 330	-	25 330	68 775	12 454	56 321	12 454	81 651	-	-	-	12 454	81 651	-
Poland	50 750	41 978	8 772	40 974	40 974	-	82 952	8 772	-	-	-	82 952	8 772	-
Portugal	7 601	-	7 601	21 591	7 523	14 068	7 523	21 669	-	-	-	7 523	21 669	-
Qatar	1 061	-	1 061	-	-	-	-	1 061	-	-	-	-	1 061	-
Republic of Moldova	2 817	-	2 817	27 665	15 000	12 665	15 000	15 482	-	-	-	15 000	15 482	-
Romania	26 923	-	26 923	40 614	8 871	31 743	8 871	58 666	-	-	-	8 871	58 666	-
Russian Federation	7 567	-	7 567	-	-	-	-	7 567	-	-	-	-	7 567	-
Saudi Arabia	5 052	5 052	-	12 527	12 527	-	17 579	-	-	-	-	17 579	-	-
Slovakia	28 312	28 312	-	-	-	-	28 312	-	-	-	-	28 312	-	-
Slovenia	11 822	11 559	263	-	-	-	11 559	263	-	-	-	11 559	263	-
South Africa	37 328	-	37 328	35 663	35 663	b/	35 663	37 328	-	-	-	35 663	37 328	-
Sri Lanka	29 805	-	29 805	509 294	136 515	372 779	136 515	402 584	-	-	-	136 515	402 584	-
Syrian Arab Republic	63 530	63 530	-	-	-	-	63 530	-	-	-	-	63 530	-	-
Thailand	35 677	35 677	-	1 430	1 430	-	37 107	-	-	-	-	37 107	-	-
The former Yugoslav Republic of Macedonia	25 676	-	25 676	52 798	-	52 798	-	78 474	-	-	-	-	78 474	-
Tunisia	28 388	-	28 388	382 838	33 614	349 224	33 614	377 612	-	-	-	33 614	377 612	-
Turkey	15 192	-	15 192	-	-	-	-	15 192	-	-	-	-	15 192	-
Ukraine	116 920	116 920	-	-	-	-	116 920	-	-	-	-	116 920	-	-

SCHEDULE S9 (continued)

Recipients	2000		1975-1999		Total paid in 2001	Total outstanding	Advance payments
	Assessed	Paid in 2001	Outstanding	Unpaid balance as at 1 January			
United Arab Emirates	-	-	-	377	-	377	-
Uruguay	19 106	-	19 106	10 282	-	29 388	-
Uzbekistan	43 798	-	43 798	52 928	-	96 726	-
Venezuela	10 118	-	10 118	24 575	4 138	30 555	-
Zimbabwe	12 004	-	12 004	92 479	-	104 483	-
<u>Former Members:</u>							
Democratic People's Republic of Korea	-	-	-	39 712	-	39 712	-
Yugoslavia	-	-	-	1 302	-	1 302	-
<u>Outstanding arrears:</u>							
Bosnia and Herzegovina, Croatia, Slovenia, the former Yugoslav Republic of Macedonia and Yugoslavia	-	-	-	381 410	-	381 410	-
TOTAL	2 106 760	1 161 210	945 550	7 062 532	964 454	6 098 078	400

a/ The application of a payment amounting to \$39 786 made by Bolivia in December 2000 was transferred from assessed programme costs to extrabudgetary funds in April 2001.

b/ The amount assessed for 1999 was reduced by \$3 494.

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

d/ Following the approval for membership of the Federal Republic of Yugoslavia on 17 September 2001, the former Yugoslavia ceased to be a Member State. For the period prior to 1992, unpaid assessed programme costs resulting from technical assistance provided to the former Socialist Federal Republic of Yugoslavia amounted to \$381 410. Subsequent to that date, additional technical assistance was provided to the former Yugoslavia for which \$1 302 assessed programme costs remain unpaid. Since that time, no technical assistance has been provided to former Yugoslavia. No contributions for assessed programme costs were received during the current year. It should be noted that the Federal Republic of Yugoslavia deposited its Instrument of Acceptance of the Statute on 31 October 2001.

SCHEDULE S10

**CURRENT ACCOUNTS AT BANKS
AS AT 31 DECEMBER 2001**

Local currency	Amount in local currency	UN operational exchange rate	US dollar equivalent
Agency Funds			
Albanian leks	1 226 132	136.8500	8 960
Australian dollars	8 725	1.9300	4 521
Austrian schillings	1 170 658	15.4528	75 757
Belgian francs	(3 301 788) a/	45.3017	(72 884)
Brazilian real	7 150	2.5500	2 804
Bulgarian leva	342 927	2.2000	155 876
Canadian dollars	(170 888) b/	1.5800	(108 157)
Chinese yuan renminbi	21 797 232	8.2660	2 636 975
Cuban pesos	1 084 383	1.0000	1 084 383
Czech korunas	324 818	37.4000	8 685
Democratic People's Republic of Korea won	1 714 579	2.1500	797 479
Egyptian pounds	258 084	4.2600	60 583
Euro	4 432 807	1.1230	3 947 290
Finnish markka	128 798	6.6771	19 290
French francs	283 732	7.3664	38 517
German marks	21 578	2.1964	9 824
Hungarian forints	4 275 544	282.0000	15 161
Indian rupees	22 724 879	47.7000	476 413
Iranian rials	2 419 255 137	7957.0000	304 041
Italian lire	31 615 806	2174.4300	14 540
Japanese yen	8 707 493	123.0000	70 793
Netherlands guilders	112 504	2.4748	45 460
Pakistan rupees	6 105 021	60.4200	101 043
Philippine pesos	25 752	51.6000	499
Polish zlotys	296 759	4.0000	74 190
Romanian lei	7 026 083 620	31415.0000	223 654
Russian Federation roubles	80 998 407	29.9300	2 706 261
Slovak korunas	3 707 091	48.6700	76 168
Slovenian tolar	5 123 817	250.0000	20 495
Spanish pesetas	(11 770 856) a/	186.8510	(62 996)
Sri Lankan rupees	15 912 169	90.9400	174 974
Swedish kronor	(16 147) b/	10.6500	(1 516)
Swiss francs	99 213	1.6500	60 129
Thai baht	1 618 040	44.2000	36 607
United Kingdom pounds	(1 816) b/	0.7000	(2 594)
United States dollars	1 145 856	1.0000	1 145 856
TOTAL CURRENT ACCOUNTS AT BANKS			14 149 081

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

b/ The negative book balances represent items in transit. The actual balances at the bank were positive at 31 December 2001, therefore no interest expense was incurred.

NOTE: If calculated at UN operational exchange rates (UNROEs) in effect on 1 January 2002, the total US dollar value amounts to \$14 077 027, which represents a decrease of \$72 054 in relation to the value at 31 December 2001 rates. The difference is due to fluctuations of the US dollar value against the currencies actually held by the Agency. This does not affect the Agency's holdings or purchasing power in those currencies. The free use by the Agency of some currencies is legally or otherwise restricted. At year-end, the US dollar equivalent of these currencies is \$5 386 342 (2000: \$4 776 352) based on the respective UNROEs.

SCHEDULE S11

**DEPOSIT ACCOUNTS AT BANKS
AS AT 31 DECEMBER 2001**

Deposit	Interest rate p.a.	Maturity date	Amount in local currency	UN operational exchange rate	US dollar equivalent
<u>Agency Funds</u>					
BNP Paribas, Paris	2.0000 %	Call	US\$ 500 000	1.0000	500 000
San Paolo Bank, Vienna	3.1500 %	Call	AS 10 000 000	15.4528	647 131
CIBC, Toronto	3.5300 %	Call	CAD 100 000	1.5800	63 291
SMBC, London	2.5300 %	02-01-02	US\$ 1 000 000	1.0000	1 000 000
Anglo Irish Bank, Vienna	2.0700 %	02-01-02	US\$ 1 000 000	1.0000	1 000 000
SMBC, London	2.2800 %	02-01-02	US\$ 1 500 000	1.0000	1 500 000
BNP Paribas, Paris	2.2100 %	02-01-03	US\$ 2 500 000	1.0000	2 500 000
Schoeller Bank, Vienna	4.3300 %	02-01-04	AS 10 000 000	15.4528	647 131
Fortis Bank, Brussels	3.7200 %	02-01-10	US\$ 3 000 000	1.0000	3 000 000
Schoeller Bank, Vienna	3.2500 %	02-01-11	AS 20 000 000	15.4528	1 294 264
Schoeller Bank, Vienna	3.2500 %	02-01-18	AS 15 000 000	15.4528	970 698
Schoeller Bank, Vienna	3.2500 %	02-01-25	AS 15 000 000	15.4528	970 698
SE Banken, London	2.2400 %	02-01-25	US\$ 5 000 000	1.0000	5 000 000
ABN AMRO, Vienna	4.2000 %	02-01-29	AS 45 000 000	15.4528	2 912 094
ABN AMRO, Vienna	4.2000 %	02-01-30	AS 60 000 000	15.4528	3 882 791
Raiffeisen Landesbank, Vienna	2.4000 %	02-01-31	US\$ 3 000 000	1.0000	3 000 000
Banco do Brasil, Vienna	2.5000 %	02-01-31	US\$ 1 000 000	1.0000	1 000 000
ABN AMRO, Vienna	3.2200 %	02-02-01	AS 15 000 000	15.4528	970 698
ABN AMRO, Vienna	3.2100 %	02-02-08	AS 15 000 000	15.4528	970 698
SE Banken, London	1.9000 %	02-02-08	US\$ 2 000 000	1.0000	2 000 000
Schoeller Bank, Vienna	3.2000 %	02-02-15	AS 15 000 000	15.4528	970 698
SMBC, London	2.3800 %	02-02-15	US\$ 5 000 000	1.0000	5 000 000
Schoeller Bank, Vienna	3.2000 %	02-02-22	AS 15 000 000	15.4528	970 698
ABN AMRO, Vienna	4.1800 %	02-02-26	AS 45 000 000	15.4528	2 912 094
ABN AMRO, Vienna	4.1800 %	02-02-27	AS 60 000 000	15.4528	3 882 791
Schoeller Bank, Vienna	3.2000 %	02-02-28	AS 15 000 000	15.4528	970 698
Banco do Brasil, Vienna	1.9813 %	02-03-01	US\$ 2 000 000	1.0000	2 000 000
ABN AMRO, Vienna	3.1700 %	02-03-04	AS 15 000 000	15.4528	970 698
Banco do Brasil, Vienna	2.2500 %	02-03-05	US\$ 1 000 000	1.0000	1 000 000
ABN AMRO, Vienna	3.1600 %	02-03-11	AS 15 000 000	15.4528	970 698
ABN AMRO, Vienna	3.1500 %	02-03-18	AS 15 000 000	15.4528	970 698
Banco do Brasil, Vienna	4.3750 %	02-03-19	US\$ 2 000 000	1.0000	2 000 000
BNP Paribas, Paris	3.7300 %	02-03-19	US\$ 13 000 000	1.0000	13 000 000
Anglo Irish Bank, Vienna	1.9200 %	02-03-21	US\$ 3 000 000	1.0000	3 000 000
San Paolo Bank, Vienna	3.1700 %	02-03-25	AS 15 000 000	15.4528	970 698
San Paolo Bank, Vienna	4.2500 %	02-03-27	AS 40 000 000	15.4528	2 588 527
San Paolo Bank, Vienna	4.2500 %	02-03-28	AS 40 000 000	15.4528	2 588 527
ABN AMRO, Vienna	4.1600 %	02-03-28	AS 20 000 000	15.4528	1 294 264
San Paolo Bank, Vienna	3.1600 %	02-04-02	AS 15 000 000	15.4528	970 698
San Paolo Bank, Vienna	3.1500 %	02-04-08	AS 15 000 000	15.4528	970 698
San Paolo Bank, Vienna	3.1400 %	02-04-15	AS 15 000 000	15.4528	970 698
San Paolo Bank, Vienna	3.1300 %	02-04-22	AS 15 000 000	15.4528	970 698
Oesterreichische Volksbanken, Vienna	3.1600 %	02-04-26	AS 40 000 000	15.4528	2 588 528
San Paolo Bank, Vienna	3.1100 %	02-04-29	AS 75 000 000	15.4528	4 853 489
Anglo Irish Bank, Vienna	3.3100 %	02-05-02	AS 25 000 000	15.4528	1 617 830

SCHEDULE S11 (continued)

Deposit	Interest rate p.a.	Maturity date	Amount in local currency	UN operational exchange rate	US dollar equivalent
Raiffeisen Landesbank, Vienna	3.1400 %	02-05-28	AS 40 000 000	15.4528	2 588 528
Raiffeisen Landesbank, Vienna	3.1400 %	02-05-29	AS 60 000 000	15.4528	3 882 791
Anglo Irish Bank, Vienna	1.9800 %	02-06-21	US\$ 3 000 000	1.0000	3 000 000
Raiffeisen Landesbank, Vienna	3.1000 %	02-06-26	AS 40 000 000	15.4528	2 588 528
Raiffeisen Landesbank, Vienna	3.1000 %	02-06-27	AS 45 000 000	15.4528	2 912 094
Fortis Bank, Brussels	2.4900 %	02-06-27	US\$ 5 000 000	1.0000	5 000 000
SE Banken, London	2.2800 %	02-07-25	US\$ 5 000 000	1.0000	5 000 000
TOTAL DEPOSIT ACCOUNTS					117 805 163

NOTE: If calculated at UN operational exchange rates in effect on 1 January 2002, the total US dollar value amounts to \$117 138 205, which represents a 1.14 per cent decrease in relation to the value at 31 December 2001 rates. The difference is due to fluctuation of the US dollar value against the currencies actually held by the Agency. This does not affect the Agency's holdings or purchasing power in those currencies.

SCHEDULE S12

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

AS AT 31 DECEMBER 2001

Fund Group	Cash in hand	Current and Deposit Accounts	Total
I Regular Budget Fund and Working Capital Fund	255 574	38 652 616	38 908 190
II Technical Co-operation Fund	8 212	44 198 805	44 207 017
III Extrabudgetary Programme Fund	-	34 937 324	34 937 324
IV Technical Co-operation Extrabudgetary Fund - Member States and International Organizations	-	10 376 310	10 376 310
V Technical Co-operation Extrabudgetary Fund - United Nations Development Programme (UNDP)	-	1 455 292	1 455 292
VI Trust Funds and Reserve Funds:			
Equipment Replacement Fund	-	861 772	
Research Institutes Trust Fund	-	1 199 810	
International Thermonuclear Experimental Reactor Engineering Design Activities (ITER-EDA) Trust Fund	-	272 315	2 333 897
TOTAL (Statement II)	263 786	131 954 244	132 218 030

PART IV

NOTES TO THE FINANCIAL STATEMENTS

1. Statement of the Agency's objectives

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

2. Significant accounting policies

(a) Basis of presentation

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

(b) Fund grouping

The Agency maintains separate accounts for each Fund which are combined into six groups for reporting purposes. The Funds are established on the basis of resolutions passed by the General Conference and are administered in accordance with the Financial Regulations adopted by the Board of Governors, Financial Rules which are issued by the Director General, and procedures and practices established by the Secretariat in conformity thereto.

The purpose of Fund group I (Regular Budget Fund and Working Capital Fund) is to meet the obligations of the Agency arising from authorized appropriations. The Regular Budget Fund is based on an annual Regular Budget approved by the General Conference and financed from assessed contributions and miscellaneous income. The Working Capital Fund, which serves to finance appropriations pending the receipt of contributions, and for purposes which are determined from time to time by the Board of Governors with the approval of the General Conference, is financed from advances from Member States.

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

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

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

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

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

(c) Income recognition

Fund group I

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

Fund group II

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

Fund groups III, IV, V and VI

Income in these Fund groups is recorded on a cash basis, except for 2001, where the Agency has a receivable of \$375 501 guaranteed by a Letter of Credit.

(d) Cash management

Cash is managed globally to enable the Agency to meet its financial obligations in the currency mix required and in order to reduce the purchase of currencies outside the Agency. Amounts due between Funds or Fund groups are settled at their US dollar equivalents applicable at the transaction date. Interest income is initially recorded in the Regular Budget Fund (Fund group I). At the year-end, it is apportioned between Fund groups I and II on the basis of the amounts in interest-bearing currencies held during the year.

(e) Expenditure recognition

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

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

(f) Split appropriation/assessment system

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

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

(g) Transactions in foreign currencies

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

The treatment of exchange gains and losses is as follows:

Fund groups I and II

- Realized gains and losses resulting from the purchase of other currencies and the liquidation of accounts receivable and payable are credited or charged to miscellaneous income.
- Unrealized net gains resulting from the revaluation of cash are recorded as a provision on the balance sheet, whereas net losses are charged to miscellaneous income.
- Unrealized gains and losses relating to the revaluation of unliquidated obligations are recorded as adjustments to the corresponding programme expenditure.

Fund groups III, IV, V and VI

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

(h) Cash surpluses/deficits and fund balances

For Fund group I, cash surpluses are allocated to Member States in accordance with the scale of contributions for the year to which they relate. The allocation is applied to Member States who have paid their respective contributions in full. Cash deficits are covered temporarily by advances from the Working Capital Fund pending receipt of prior years' assessed contributions.

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

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

(i) Capital assets

Capital assets are charged to expenditure in the year of acquisition. However, inventory records are maintained for all non-expendable equipment, supplies and materials over \$1 000 or of a sensitive nature. The value of the inventory is disclosed in Note 18 below.

(j) Uncollected assessments and contributions received in advance

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

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

(k) Contributions in kind

Contributions in kind — in the form of expert services, equipment, meetings and fellowships offered by Member States and international organizations — are not recorded in the accounts of the Agency. However, estimates of such contributions are disclosed in Note 17 below.

(l) Services without charge

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

3. Pension fund participation

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

4. Common Fund for Major Repairs and Replacements

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

As at 31 December 2001 the balance of the Fund, which is administered by UNIDO, was \$1 736 449 (2000: \$2 827 246).

5. Other/Miscellaneous income by major categories

	2001	2000
(a) Revenue producing activities		
Publications of the Agency-INIS	78 071	86 022
Publications of the Agency-Other	339 809	313 532
Laboratory income	241 245	228 600
INIS/AGRIS Direct Access income	-	586
Amounts recoverable from safeguards agreements	296 076	372 669
Other service income	2 800	2 484
Total (Statement I)	958 001	1 003 893
(b) Jointly financed activities		
Data processing services	812 923	893 897
Printing services	1 041 217	1 093 645
Medical services	555 670	566 754
Library services	661 612	866 919
Radiation protection and Monitoring services	80 273	80 630
Translation services	42 638	83 178
Nuclear Fusion Journal	407 251	506 251
Laboratory services	242 545	-
Total (Statement I)	3 844 129	4 091 274

6. Expenditure (Statement I)

Total expenditure of \$71 080 210 for the Technical Co-operation Fund excludes obligations amounting to \$3 377 849 against future year project budgets (2000: \$441 889).

7. Prior period adjustments

Prior period adjustments consist of the following:

	2001	2000
(a) Regular Budget Fund:		
Excess of assessment collection over previous years' outstandings		
Total (Statement I)	2 283 559	3 155 356
(b) Technical Co-operation Fund:		
Pledges and adjustments to pledges related to prior years' programmes		
Total (Statement I)	100 420	886 759

8. Reserves

Transfers to reserves

A total amount of \$ 2 247 000 (Statement I and II) was transferred to reserves as follows:

- \$1 847 000 as a special appropriation for the acquisition of safeguards equipment in 2002 from surrendered cash surplus for year 1999 (GC (45)/RES/5) and
- \$ 400 000 allocated to the Reserve for Equipment Replacement Fund 2005 (ERF 2005) in 2001 as approved by Board of Governors (GOV/2000/14). This represents the first transfer of the authorized amount.

9. Credits to Member States

Cash surpluses returned to eligible Member States amounted to \$3 451 909 (2000: \$6 995 376). This comprises cash surpluses from 1999 and prior years which were credited to the respective Member States' assessments (Statement I).

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

	Funds Available ^{1/}	Expenditure	Unused Balance
IAEA as:			
Executing Agency	1 420 017	(76 727)	1 496 744
Associated Agency	(15 088)	(1 904)	(13 184)
UNDP Technical Support Services	687	643	44
Total 2001	1 405 616	(77 988)	1 483 604
Total 2000	805 500	436 599	368 901

11. Trust Funds and Reserve Funds (Statement I)

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

	Funds Available ^{1/}	Expenditure	Unused Balance
<u>Trust Funds</u>			
International Thermonuclear Experimental Reactor- Engineering Design Activities (ITER-EDA)	1 308 133	1 035 818	272 315
Research Institute Trust Fund (RITF)	1 446 131	302 568	1 143 563
<u>Reserve Funds</u>			
Equipment Replacement Fund (ERF)	1 900 173	1 899 807	366
Total 2001	4 654 437	3 238 193	1 416 244
Total 2000	5 496 025	1 803 109	3 692 916

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

12. Assessed contributions receivable

Assessments outstanding by budget years amount to:

Budget Year	2001	2000
1959-1993	3 967 712	3 996 053
1994	767 264	767 264
1995	708 608	934 196
1996	1 247 417	1 856 406
1997	1 877 584	1 991 636
1998	2 177 635	4 174 529
1999	1 546 989	4 527 865
2000	4 061 029	10 438 078
(Schedule S1)	16 354 238	28 686 027
2001 (Schedule S1)	7 384 027	
Total (Statement II)	23 738 265	28 686 027

13. Accounts receivable - Other

(a) Regular Budget Fund

	2001	2000
Member States	1 626 110	1 910 720
United Nations, specialized agencies and other international organizations	604 514	742 419
Staff	2 387 542	2 676 773
Suppliers and contractors	511 536	683 353
Other accounts	453 388	400 361
Working Capital advances	510 689	8 800
Total (Statement II)	6 093 779	6 422 426

(b) Technical Co-operation Fund

	<u>2001</u>	<u>2000</u>
Member States	96 525	112 909
United Nations, specialized agencies and other international organizations	220 477	208 883
Staff	82 154	58 698
Suppliers and contractors	223 742	429 333
Funds with agents	3 183 633	3 434 666
Total (Statement II)	<u>3 806 531</u>	<u>4 244 489</u>

(c) Clearing Account - Travel

These amounts represent payments to the Agency's Travel Management Firm. They are held in this account, pending processing of the invoices and the distribution of the costs against individual obligations. Therefore, the related obligations are reported as unliquidated at the year end. Under the Agency's accounting policy expenditure comprises unliquidated obligations and disbursements. Therefore, this classification has no effect on the Statement of Income and Expenditure (Statement I). For comparison purposes the previous year's figure has been disclosed.

	<u>2001</u>	<u>2000</u>
Regular Budget Fund:		
Clearing Account - Travel		
Total (Statement II)	<u>3 097 324</u>	<u>6 870 487</u>

14. Unliquidated Obligations - Regular Budget Fund

Unliquidated obligations relate to the budget years as follows:

	<u>2001</u>	<u>2000</u>
Current year	21 952 414	19 941 294
Prior years	1 123 551	1 113 301
Total (Statement II)	<u>23 075 965</u>	<u>21 054 595</u>

15. Accounts payable - Other

(a) Regular Budget Fund

	<u>2001</u>	<u>2000</u>
Member States	26 451	100 716
United Nations, specialized agencies and other international organizations	829	829
Staff	456 767	395 306
Other accounts	1 706 365	1 086 226
Suppliers and contractors	12 352	13 881
Total (Statement II)	<u>2 202 764</u>	<u>1 596 958</u>

(b) Technical Co-operation Fund

	<u>2001</u>	<u>2000</u>
United Nations, specialized agencies and other international organizations	13 680	119 582
Staff	1 987	(307)
Other accounts	46 522	(35 347)
Suppliers and contractors	20 175	18 379
Total (Statement II)	<u>82 364</u>	<u>102 307</u>

16. Provision for Revaluation of Cash (Statement II)

The provision represents net unrealized gains from the revaluation of cash:

	<u>2001</u>	<u>2000</u>
Regular Budget Fund	1 397 154	-
Technical Co-operation Fund	-	-
Total (Statement II)	<u>1 397 154</u>	<u>-</u>

The strengthening of the Austrian schilling and some other currencies against the US dollar in 2001 led to a net unrealized gain for the Regular Budget Fund. The Technical Co-operation Fund continued to incur unrealized exchange losses due to the weakening against the US dollar of some currencies held in substantial amounts by the Fund.

17. Contributions in kind

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

	Thousands of US Dollars					
	Member States		International Organizations		Totals	
	2001	2000	2001	2000	2001	2000
Fellowships	181	354	-	-	181	354
Equipment and supplies	42	48	8	3	50	51
Meetings and other items	1 176	957	-	-	1 176	957
Cost-free experts	9 944	9 673	15	13	9 959	9 686
Total	11 343	11 032	23	16	11 366	11 048

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

18. Non-expendable equipment

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

	Thousands of US Dollars	
	2001	2000
Scientific and technical equipment	15 253	18 006
Computer equipment	2 919	2 472
Office equipment	117	188
Transportation equipment	468	257
Furniture and fittings	37	37
Total	18 794	20 960

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

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

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

19. Separation benefits

Under the Provisional Staff Regulations and Staff Rules, staff members of the Agency are eligible to receive certain benefits on separation from the service of the Agency. Expenditure is recorded in the year in which the benefits are paid. Entitlements and the corresponding liabilities as at 31 December 2001 are estimated as follows:

	Thousands of US dollars	
	2001	2000
Repatriation - grants	14 795	14 424
- travel and household removal	8 020	7 800
Accrued annual leave	14 653	12 863
End-of-service allowances	10 958	10 437
Total	48 426	45 524

20. Post retirement benefits

Under the Provisional Staff Regulations and Staff Rules, retirees of the Agency are eligible to obtain medical insurance through the Agency. The Agency contributes towards the retiree's total premium and records the cost of this benefit in the year it is incurred. The Agency's share of the total premium was \$789 000 (2000: \$759 000). No actuarial valuation has been carried out to assess the liability for future years; however, it is expected that the amounts payable will be consistent with prior years.

PART V

ANNEXES

ANNEX A1

REGULAR BUDGET FUND

ESTIMATED AND ACTUAL RESOURCES FOR THE YEAR ENDED 31 DECEMBER 2007

	Budget estimates a/	Adjustments	Adjusted estimates	Actual resources			Excess (shortfall) of actual resources over adjusted budget estimates
				Receipts	Outstanding	Total	
Assessed contributions from Member States	189 186 080	-	189 186 080	181 865 679	7 320 401	189 186 080	-
Contributions assessed on new Member States	-	63 626 b/	63 626	-	63 626	63 626	-
Foreign currency revaluation	189 186 080 (147 080)	63 626 -	189 249 706 (147 080)	181 865 679 -	7 384 027 -	189 249 706 -	- 147 080
Total assessments and revaluation	189 039 000	63 626	189 102 626	181 865 679	7 384 027	189 249 706	147 080
Miscellaneous income							
(a) Work for others (Appropriation 7)							
Data processing services	694 000	-	694 000	686 466	126 457	812 923	118 923
Printing services	1 006 000	-	1 006 000	888 367	152 850	1 041 217	35 217
Medical services	669 000	-	669 000	490 198	65 472	555 670	(113 330)
Library services	1 052 000	-	1 052 000	485 836	175 776	661 612	(390 388)
Radiation protection and monitoring services	80 000	-	80 000	80 273	-	80 273	273
Translation services	47 000	-	47 000	42 638	-	42 638	(4 362)
Nuclear Fusion journal	426 000	-	426 000	407 251	-	407 251	(18 749)
Laboratory services	200 000	-	200 000	242 545	-	242 545	42 545
Sub-total	4 174 000	-	4 174 000	3 323 574	520 555	3 844 129	(329 871)
(b) Attributable to specific programmes							
Publications of the Agency - INIS	55 000	-	55 000	78 071	-	78 071	23 071
Publications of the Agency - Other	400 000	-	400 000	339 809	-	339 809	(60 191)
Laboratory income	130 000	-	130 000	241 245	-	241 245	111 245
INIS - Direct Access income	34 000	-	34 000	-	-	-	(34 000)
Amounts recoverable under safeguards agreements	430 000	-	430 000	296 076	-	296 076	(133 924)
Programme support income	19 000	-	19 000	24 015	-	24 015	5 015
Other service income	2 000	-	2 000	2 800	-	2 800	800
Sub-total	1 070 000	-	1 070 000	982 016	-	982 016	(87 984)
(c) Not attributable to specific programmes							
Investment and interest income	2 462 000	-	2 462 000	3 598 366	-	3 598 366	1 136 366
Gain (loss) on exchange of currencies	-	-	-	(308 699)	-	(308 699)	(308 699)
Other	489 000	-	489 000	706 232	-	706 232	217 232
Sub-total	2 951 000	-	2 951 000	3 995 899	-	3 995 899	1 044 899
Sub-total (b) and (c)	4 021 000	-	4 021 000	4 977 915	-	4 977 915	956 915
Sub-total (a), (b) and (c)	8 195 000	-	8 195 000	8 301 489	520 555	8 822 044	627 044
TOTAL ASSESSMENTS AND MISCELLANEOUS INCOME	197 234 000	63 626	197 297 626	190 167 168	7 904 582	198 071 750	774 124

a/ GC(44)/RES/5

b/ Schedule S1

TECHNICAL CO-OPERATION FUND

ESTIMATED AND ACTUAL RESOURCES IN THE YEAR ENDED 31 DECEMBER 2001

	Current year	2000	1999	1998	1997	Prior to 1997	Total
I. Estimates							
Targets	73 000 000	73 000 000	73 000 000	71 500 000	68 000 000		358 500 000
Estimated other income	1 000 000	1 000 000	1 000 000	1 000 000	1 000 000		5 000 000
Total allocations	74 000 000 a/	74 000 000	74 000 000	72 500 000	69 000 000		363 500 000
II. Actuals							
1. Voluntary contributions							
received for 2001	57 981 151	-	-	-	-		57 981 151
2000	5 303 360	52 366 914	-	-	-		57 670 274
1999	111 231	983 262	63 073 978	-	-		64 168 471
1998	65 215	421 890	295 411	52 562 040	-		53 344 556
1997	-	743 762	74 365	1 017 959	46 802 687		48 638 773
for prior years	16 954	326 322	19 050	(296 799)	1 443 439		1 508 966
Total	63 477 911	54 842 150	63 462 804	53 283 200	48 246 126		283 312 191
2. Assessed programme costs received	2 125 644	2 725 402	2 174 949	2 971 960	1 978 573		11 976 528
3. Miscellaneous income	1 687 991	1 042 882	1 061 327	1 011 690	684 015		5 487 905
Total received	67 291 546	58 610 434	66 699 080	57 266 850	50 908 714		300 776 624
4. Resources outstanding							
Voluntary contributions pledged and unpaid	1 206 397	402 097	71 825	22 978	6 800	993 636	2 703 733 b/
Assessed programme costs	945 550	720 280	685 484	571 728	469 938	3 650 648	7 043 628 c/
Total outstanding	2 151 947	1 122 377	757 309	594 706	476 738	4 644 284	9 747 361
Total actual resources	69 443 493	59 732 811	67 456 389	57 861 556	51 385 452	4 644 284	310 523 985
III. Difference between actuals and estimates	(4 556 507)	(14 267 189)	(6 543 611)	(14 638 444)	(17 614 548)	4 644 284	(52 976 015)

a/ GC(44)/RES/6

b/ Schedule S8

c/ Schedule S9

**RESOURCES MADE AVAILABLE TO THE AGENCY
BY MEMBER STATES FOR 2001 INCLUDING CONTRIBUTIONS IN CASH AND IN KIND**

Member State	C A S H				I N K I N D a/ (Note 17)			
	T O T A L	Assessed contributions Schedule S1	Voluntary contributions (Technical Co-operation Fund) Schedule S8	Voluntary contributions and other extrabudgetary resources	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts
Afghanistan	4 545	4 545	-	-	-	-	-	-
Albania	8 821	4 621	-	-	-	-	-	4 200
Algeria	317 357	125 157	50 000	120 000	-	-	-	22 200
Angola	22 364	15 064	7 300	-	-	-	-	-
Argentina	2 020 404	1 649 739	200 000	-	-	100	-	170 565
Armenia	34 290	9 090	-	-	-	-	-	25 200
Australia	3 867 590	2 893 072	841 530	1 008	-	530	-	131 450
Austria	2 513 238	1 793 075	678 900	(3 032)	-	1 895	-	42 400
Bangladesh	28 212	15 212	7 300	-	-	-	-	5 700
Belarus	179 078	85 198	40 880	-	-	-	-	53 000
Belgium	2 916 554	2 154 172	250 628	234 854	-	1 100	-	275 800
Benin	3 030	3 030	-	-	-	-	-	-
Bolivia	53 336	10 650	-	39 786	-	-	-	2 900
Bosnia and Herzegovina	7 575	7 575	-	-	-	-	-	-
Brazil	2 869 247	2 199 653	400 000	(4 655)	-	375	-	273 874
Bulgaria	365 849	17 019	8 030	270 000	-	-	-	70 800
Burkina Faso	4 388	3 030	1 358	-	-	-	-	-
Cambodia	8 515	1 515	-	-	-	-	-	7 000
Cameroon	20 154	20 154	-	-	-	-	-	-
Canada	7 151 062	5 086 346	1 490 446	82 000	-	270	-	492 000
Chile	261 576	202 998	-	8 478	-	-	-	50 100
China	2 412 783	1 468 459	716 860	65 054	-	210	-	162 200
Colombia	237 436	163 611	65 000	-	-	25	-	8 800
Costa Rica	29 039	24 239	-	-	-	-	-	4 800
Côte d'Ivoire	13 634	13 634	-	-	-	-	-	-
Croatia	136 765	46 205	1 000	60 000	-	-	-	29 560
Cuba	206 438	36 358	17 520	-	-	-	-	152 560
Cyprus	80 067	55 477	24 090	-	-	-	-	500
Czech Republic	648 568	161 230	77 380	209 902	-	180	-	199 876
Democratic Republic of the Congo	10 604	10 604	-	-	-	-	-	-
Denmark	1 864 058	1 349 658	498 590	-	-	1 210	-	14 600
Dominican Republic	22 724	22 724	-	-	-	-	-	-
Ecuador	73 898	30 298	1 000	-	-	-	-	42 600
Egypt	329 339	99 339	50 000	140 000	-	-	-	40 000
El Salvador	18 179	18 179	-	-	-	-	-	-

ANNEX A3a (continued)

Member State	I O T A L			C A S H			I N K I N D a/ (Note 17)			
	Assessed contributions	Voluntary contributions (Technical Co-operation Fund)	Voluntary contributions and other extrabudgetary resources	Schedule S1	Schedule S8		Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free exports
Estonia	28 919	18 759	-	18 759	8 760	-	-	-	-	1 400
Ethiopia	13 493	9 093	-	9 093	-	-	-	-	-	4 400
Finland	1 899 050	1 069 209	369 811	1 069 209	391 280	369 811	-	150	-	68 600
France	18 896 952	12 250 184	1 149 797	12 250 184	4 717 260	1 149 797	-	4 019	66 692	709 000
Gabon	22 724	22 724	-	22 724	-	-	-	-	-	-
Georgia	20 804	10 604	-	10 604	1 000	b/	-	-	-	9 200
Germany	24 350 468	19 131 465	497 681	19 131 465	4 263 917	497 681	-	15 205	-	442 200
Ghana	22 518	10 608	-	10 608	5 110	-	-	-	-	6 800
Greece	600 735	521 375	-	521 375	75 000	-	-	160	-	4 200
Guatemala	33 269	27 269	-	27 269	-	-	-	-	-	6 000
Haiti	9 030	3 030	-	3 030	-	-	-	-	-	6 000
Holy See	4 905	1 905	-	1 905	1 000	-	-	-	-	2 000
Hungary	503 345	174 865	-	174 865	86 140	-	-	4 940	-	237 400
Iceland	65 051	63 851	-	63 851	-	-	-	-	-	1 200
India	768 928	456 983	-	456 983	215 350	-	-	795	-	95 800
Indonesia	322 742	281 773	-	281 773	-	-	-	-	5 349	35 620
Iran, Islamic Republic of	784 899	241 029	416 200	241 029	116 070	416 200	-	-	-	11 600
Iraq	49 677	48 477	-	48 477	-	-	-	-	-	1 200
Ireland	600 960	427 918	312	427 918	161 330	312	-	-	-	11 400
Israel	777 229	667 179	-	667 179	100 000	c/	-	50	-	10 000
Italy	10 611 182	10 608 272	(53 120)	10 608 272	-	(53 120)	-	430	-	55 600
Jamaica	18 090	9 090	-	9 090	-	-	-	-	-	9 000
Japan	58 322 318	38 255 133	4 348 544	38 255 133	14 828 490	4 348 544	-	575	-	889 576
Jordan	28 037	8 832	-	8 832	4 380	-	-	25	-	14 800
Kazakhstan	120 261	69 061	-	69 061	-	-	-	-	-	51 200
Kenya	12 604	10 604	-	10 604	-	-	-	-	-	2 000
Korea, Republic of	2 533 935	1 538 599	39 200	1 538 599	400 000	39 200	-	195	65 341	490 600
Kuwait	252 483	248 883	-	248 883	-	-	-	-	-	3 600
Latvia	153 061	25 851	100 000	25 851	12 410	100 000	-	-	-	14 800
Lebanon	39 735	24 635	-	24 635	7 500	-	-	-	-	7 600
Liberia	3 030	3 030	-	3 030	-	-	-	-	-	-
Libyan Arab Jamahiriya	195 019	186 485	2 934	186 485	-	2 934	-	-	-	5 600
Liechtenstein	21 965	11 965	-	11 965	10 000	-	-	-	-	-
Lithuania	109 514	23 164	-	23 164	10 950	-	-	-	-	75 400
Luxembourg	183 704	132 394	-	132 394	48 910	-	-	-	-	2 400
Madagascar	8 535	4 545	-	4 545	2 190	-	-	-	-	1 800
Malaysia	431 083	275 353	12 000	275 353	132 130	12 000	-	-	-	11 600
Mali	3 630	3 030	-	3 030	-	-	-	-	-	600
Malta	113 358	20 738	80 000	20 738	10 220	80 000	-	-	-	2 400
Marshall Islands	1 515	1 515	-	1 515	-	-	-	-	-	-

ANNEX A3a (continued)

Member State	I O T A L			C A S H			I N K I N D a/ (Note 17)			
	Assessed contributions Schedule S1	Voluntary contributions (Technical Co-operation Fund) Schedule S8	Voluntary contributions and other extrabudgetary resources	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free exports			
Mauritius	13 335	13 335	-	-	-	-	-			
Mexico	2 252 260	1 487 860	716 860	-	-	-	47 540			
Monaco	1 245 802	7 963	-	-	-	1 030 975	74 400			
Mongolia	10 243	3 043	-	-	-	-	7 200			
Morocco	94 382	61 582	29 200	-	-	-	3 600			
Myanmar	18 153	12 313	5 840	-	-	-	-			
Namibia	31 084	10 774	5 110	-	-	-	15 200			
Netherlands	4 675 460	3 214 294	1 176 030	-	220	-	48 800			
New Zealand	414 514	411 114	-	-	-	-	3 400			
Nicaragua	8 245	1 515	730 c/	-	-	-	6 000			
Niger	15 630	3 030	-	-	-	-	12 600			
Nigeria	76 914	49 554	23 360	-	-	-	4 000			
Norway	2 117 863	1 201 195	439 460	-	95	-	12 600			
Pakistan	204 551	90 041	42 340	-	170	-	67 000			
Panama	31 850	19 250	-	-	-	-	12 600			
Paraguay	27 208	21 208	-	-	-	-	6 000			
Peru	174 062	148 462	-	-	-	-	25 600			
Philippines	170 394	121 193	4 366	-	-	-	14 800			
Poland	491 519	299 429	140 890	-	-	-	46 200			
Portugal	662 444	643 944	-	-	-	-	16 000			
Qatar	66 888	63 288	-	-	-	-	3 600			
Republic of Moldova	15 149	15 149	-	-	-	-	-			
Romania	265 536	83 136	40 150	-	50	-	142 200			
Russian Federation	4 548 987	2 102 504	758 110	-	225	-	996 800			
Saudi Arabia	835 523	831 278	-	-	45	-	4 200			
Senegal	9 490	9 090	-	-	-	-	400			
Sierra Leone	1 515	1 515	-	-	-	-	-			
Singapore	453 895	289 100	129 210	-	-	580	1 000			
Slovakia	512 706	50 432	24 820	-	-	-	113 600			
Slovenia	201 552	112 352	43 800	-	-	-	45 400			
South Africa	919 970	555 745	263 530	-	45	7 500	88 150			
Spain	5 931 736	4 953 019	387 038	-	330	-	149 600			
Sri Lanka	28 442	18 482	8 760	20 130	-	-	1 200			
Sudan	17 939	10 604	5 110	-	25	-	2 200			
Sweden	2 997 319	2 104 342	777 450	-	470	-	84 000			
Switzerland	3 349 749	2 366 319	876 000	-	430	-	82 000			
Syrian Arab Republic	1 136 519	94 919	37 000	-	-	-	4 600			
Thailand	408 693	258 653	122 640	-	-	-	22 400			
The former Yugoslav Republic of Macedonia	38 924	6 059	-	-	-	-	-			
Tunisia	91 835	42 595	20 440	-	-	-	22 800			

ANNEX A3a (continued)

Member State	I O T A L			C A S H		I N K I N D a/ (Note 17)			
	Assessed contributions Schedule S1	Voluntary contributions (Technical Co-operation Fund) Schedule S8	Voluntary contributions and other extrabudgetary resources	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts		
Turkey	1 012 680	657 660	-	-	-	-	-	38 200	
Uganda	6 059	6 059	-	-	-	-	-	-	
Ukraine	556 975	289 550	-	-	25	-	-	2 674 000	
United Arab Emirates	349 643	344 843	-	-	-	-	-	4 800	
United Kingdom of Great Britain and Northern Ireland	14 707 819	9 914 446	456 831	12 880	3 422	-	-	6 498 800	
United Republic of Tanzania	7 163	4 573	-	-	-	-	-	400	
United States of America	90 560 512	49 049 431	22 294 765	113 540	3 685	-	-	1 050 316	
Uruguay	109 801	71 201	-	-	-	-	-	18 600	
Uzbekistan	94 673	37 873	-	-	-	-	-	56 800	
Venezuela	252 556	239 356	-	-	-	-	-	13 200	
Viet Nam	37 933	10 223	-	-	-	-	-	22 600	
Yemen	24 994	14 694	-	-	-	-	-	3 000	
Zambia	7 520	3 060	-	-	-	-	-	3 000	
Zimbabwe	15 834	13 634	-	-	-	-	-	2 200	
Sub-total	293 991 916	189 146 692	34 355 721	180 555	41 676	1 176 437	-	9 903 287	
<u>New Members:</u>									
Azerbaijan	16 664	16 664	-	-	-	-	-	-	
Central African Republic	1 515	1 515	-	-	-	-	-	-	
Tajikistan	12 059	6 059	-	-	-	-	-	6 000	
Yugoslavia, Federal Republic of	39 388	39 388	-	-	-	-	-	-	
Sub-total	69 626	63 626	-	-	-	-	-	6 000	
<u>Former Members:</u>									
Democratic People's Republic of Korea	24 000	-	-	-	-	-	-	24 000	
Yugoslavia d/	49 988	39 388	-	-	-	-	-	10 600	
Sub-total	73 988	39 388	-	-	-	-	-	34 600	
GRAND TOTAL	294 135 530	189 249 706	34 355 721	180 555	41 676	1 176 437	-	9 943 887	

Others:

Botswana	1 000	-	-	-	-	-	-	1 000	
Kyrgyzstan	6 000	-	-	-	-	-	-	6 000	
St. Kitts	3 000	-	-	-	-	-	-	3 000	
St. Vincent	3 000	-	-	-	-	-	-	3 000	

a/ Shown at actual cost where known, otherwise estimates provided by the Agency's scientific Divisions and/or cost as provided by Member States for equipment and supplies; costs as provided by Member States for meetings and other items and for cost-free experts estimated salary cost of \$200 per day plus cost of travel and subsistence provided by Member States.

b/ Revalued pledge of contribution: Georgia relating to 2000 - (\$310)

c/ Pledged and paid contribution in 2001 relating to 2000: Israel - \$100 000; Nicaragua - \$730

d/ Following the approval for membership of the Federal Republic of Yugoslavia on 17 September 2001, the former Yugoslavia ceased to be a Member State.

ANNEX A3b

RESOURCES MADE AVAILABLE TO THE AGENCY

BY UNITED NATIONS AND OTHER INTERNATIONAL ORGANIZATIONS FOR 2001 INCLUDING CONTRIBUTIONS IN CASH AND IN KIND

	C A S H		I N K I N D ^{a/} (Note 17)			
	T O T A L	Voluntary contributions and other extrabudgetary resources	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts
Arab Atomic Energy Agency (AAEA)	4 000	4 000	-	-	-	-
Bureau International des Poids et Mesures (BIPM)	8 400	-	-	8 400	-	-
Commission of the European Communities (CEC)	800	-	-	-	-	800
European Federation of Organizations for Medical Physics (EFOMP)	800	-	-	-	-	800
Food and Agriculture Organization of the United Nations (FAO)	2 650 480	2 647 280	-	-	-	3 200
International Bank for Reconstruction and Development (IBRD)	1 600	-	-	-	-	1 600
International Organization for Medical Physics (IOMP)	800	-	-	-	-	800
International Thermonuclear Experimental Reactor (ITER)	600	-	-	-	-	600
MOSCAMED Programme	166 000	166 000	-	-	-	-
Organization of African Unity (OAU)	2 200	-	-	-	-	2 200
OPEC Fund for International Development	98 324	97 924	-	-	-	400
Pan American Health Organisation (PAHO)	800	-	-	-	-	800
Regional Organization for the Protection of the Marine Environment (ROPME)	53 000	53 000	-	-	-	-
United Nations (UN)	1 731 096	1 731 096	-	-	-	-
United Nations Development Programme (UNDP)	1 036 716	1 036 716	-	-	-	-
United Nations Environment Programme (UNEP)	272 470	272 470	-	-	-	-
United Nations Educational, Scientific and Cultural Organization (UNESCO)	1 000	-	-	-	-	1 000
World Association of Nuclear Operators (WANO)	600	-	-	-	-	600
World Health Organization (WHO)	2 000	-	-	-	-	2 000
TOTAL	6 031 686	6 008 486	-	8 400	-	14 800

a/ Shown at actual cost where known, otherwise estimates provided by the Agency's scientific Divisions and/or cost as provided by the organizations for equipment and supplies; costs as provided by the organizations for meetings and other items; and for cost-free experts estimated salary cost of \$200 per day plus cost of travel and subsistence provided by the organizations.

**RESOURCES MADE AVAILABLE TO THE AGENCY
BY MAJOR PROGRAMME FOR 2001 INCLUDING CONTRIBUTIONS IN CASH AND IN KIND**

	C A S H		I N K I N D (Note 17)			
	T O T A L	Voluntary contributions and other extrabudgetary resources a/	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts
Major Programme 1 - Nuclear Power and Fuel Cycle						
Programme A - Nuclear Power	1 064 803	970 612	23 600	-	60 640	9 951
Programme B - Nuclear Fuel Cycle and Waste Management Technology	2 440 825	882 595	-	-	580	1 557 650
Programme C - Comparative Assessment for Sustainable Energy Development	34 000	30 000	-	-	-	4 000
Total Major Programme 1	3 539 628	1 883 207	23 600	-	61 220	1 571 601
Major Programme 2 - Nuclear Sciences And Applications						
Programme D - Food and Agriculture	3 211 393	3 123 842	26 940	-	-	60 611
Programme E - Human Health	111 222	(39 190)	24 965	34 057	-	91 390
Programme F - Marine Environment and Water Resources	313 914	275 355	-	-	-	38 559
Programme G - Applications of Physical and Chemical Sciences	2 268 834	(42 131)	1 845	13 090	-	2 296 030
Total Major Programme 2	5 905 363	3 317 876	53 750	47 147	-	2 480 590
Major Programme 3 - Nuclear, Radiation and Waste Safety						
Programme H - Nuclear Safety	4 072 785	2 299 535	38 360	2 929	1 097 667	634 294
Programme I - Radiation Safety	2 647 155	496 000	32 655	-	-	2 118 500
Programme J - Radioactive Waste Safety	811 918	241 646	32 190	-	-	538 082
Programme K - Co-ordination of Safety Activities	229 300	219 300	-	-	-	10 000
Total Major Programme 3	7 761 158	3 256 481	103 205	2 929	1 097 667	3 300 876
Major Programme 4 - Nuclear Verification and Security of Material						
Programme L - Safeguards	21 327 981	20 435 669	-	-	-	892 312
Programme M - Security of Material	1 384 760	795 362	-	-	-	589 398
Programme U - Verification in Iraq Pursuant to UNSC Resolutions	2 018 747	2 018 747	-	-	-	-
Total Major Programme 4	24 731 488	23 249 778	-	-	-	1 481 710
Major Programme 5 - Management of Technical Co-operation for Development						
Programme N - Management of Technical Co-operation for Development	1 083 474	188 556	-	-	-	894 918
Total Major Programme 5	1 083 474	188 556	-	-	-	894 918
Major Programme 6 - Policy -Making, Management and Support Services						
Programme P - Services for Policy-making Organs	(591)	(591)	-	-	-	-
Programme Q - Legal Activities, External Relations and Public Information	658 106	623 356	-	-	17 550	17 200
Programme R - Administration	211 925	6 133	-	-	-	205 792
Programme T - Information Management and Support Services	15 552	15 552	-	-	-	-
Total Major Programme 6	884 992	644 450	-	-	17 550	222 992
GRAND TOTAL	43 906 103	32 540 348	180 555	50 076	1 176 437	9 958 687

a/ Excludes Technical Co-operation Extrabudgetary Projects Amounting to \$7 823 858.

