

THE AGENCY'S ACCOUNTS FOR 2009

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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 2009.
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 2009 and of the report of the Board of Governors thereon [*].

[*] GC(54)/3

[1] INFCIRC/8/Rev.2

Fifty Fourth regular session

The Agency's Accounts For 2009

Contents

	<u>Page</u>
Table of contents	iii
Introduction and Financial Highlights	1
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 2009	8
Part I - Audit opinion	11
- Report of the External Auditor on the audit of the accounts of the International Atomic Energy Agency for the year ended 31 December 2009	13
Part II - Statements	
I Statement of income and expenditure and changes in reserves and fund balances for the period ending 31 December 2009	59
II Statement of assets, liabilities, reserves and fund balances as at 31 December 2009	60
III Statement of cash flow for the period ending 31 December 2009	61
IV Statement of the Regular Budget appropriations for the period ending 31 December 2009	62
IV.1 Statement of the operational and recurrent portion of the Regular Budget for the period ending 31 December 2009	63
IV.2 Statement of the essential investments portion of the Regular Budget for the period ending 31 December 2009	64
(Supplementary A) Statement of unobligated balances of 2008 appropriations for the period ending 31 December 2009	65
Part III - Schedules	
S1 Regular Budget Fund - Status of contributions to the Regular Budget as at 31 December 2009	69
S2 Status of the Working Capital Fund as at 31 December 2009	73
S3 Status of advances to the Working Capital Fund as at 31 December 2009	74
S4 Regular Budget Fund - Status of cash surpluses as at 31 December 2009	77
S5 Regular Budget Fund –	
I. Shares of Member States in the 2008 cash surplus	78
II. Status of other cash surpluses withheld pending receipt of contributions as at 31 December 2009	81
S6 The Regular Budget 2009 –	
Summary by item of expenditure as at 31 December 2009	82
(Supplementary A) Unobligated balances of 2008 appropriations Summary by item of expenditure as at 31 December 2009	83

S7	Summary of expenditure by major category and Fund group as at 31 December 2009	84
S8	Status of contributions to the Technical Cooperation Fund as at 31 December 2009	85
S9	Technical Cooperation Programme –	
a	Status of assessed programme costs as at 31 December 2009	89
b	Status of national participation costs as at 31 December 2009	90
S10	Current accounts at banks as at 31 December 2009	93
S11	Deposit accounts at banks as at 31 December 2009	94
S12	Triple-A Government Money Market Funds (MMF) and Treasury Bills as at 31 December 2009	95
S13	Cash in hand, current and deposit accounts at banks and other cash equivalents by Fund group and Funds as at 31 December 2009	96
Part IV	- Notes to the financial statements	97
Part V	- Annexes	
A1	Regular Budget Fund - Estimated and actual resources for the year ended 31 December 2009	115
A2	Technical Cooperation Fund - Estimated and actual resources in the year ended 31 December 2009	116
A3	Resources made available to the Agency -	
a	By Member States for 2009 including contributions in cash and in kind	117
b	By donors other than Member States for 2009 including contributions in cash and in kind	121
c	By major programme for 2009 including contributions in cash and in kind	122

The Agency's Accounts for 2009

A. Introduction and Financial Highlights

1. I present herewith the Agency's accounts for the year ended 31 December 2009. 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 S13, 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 that could have a bearing on the financial position of the Agency, or on funds in its possession or under its control. The Annexes (Part V) present information that 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.

A.1. Significant changes

2. There are no significant changes in the presentation and format this year. The Statement of the Regular Budget Appropriations (Statement IV) has two parts: Statement IV.1 Statement of the Operational and Recurrent Portion of the Regular Budget and Statement IV.2 Statement of the Essential Investments Portion of the Regular Budget. The financial statements also include supplementary statements and schedules which reflect the status as at 31 December 2009 of the Unobligated Balances of 2008 Appropriations. These are Statement IV (Supplementary A) and Schedule 6 (Supplementary A).

3. The General Fund has new accounts under the Extrabudgetary Programme Fund (Fund Group III) as per attached Annex A.

4. The General Fund has new accounts under the Technical Cooperation Extrabudgetary Fund (Fund Group IV) as per attached Annex B.

A.2. Financial highlights

A.2.1. General

5. As of the end of 2009, the Agency's total cash and cash equivalent holdings in all Fund groups amounted to €66.3 million (2008: €12.7 million).

A.2.2. Fund Group I. Regular Budget Fund and Working Capital Fund

6. Appropriations originally approved in the amount of €96.3 million for the operational and recurrent portion of regular budget expenses and €5.5 million for the essential investments portion at the rate of 1.0000 US dollars to the euro were recalculated at €80.0 million and €5.1 million using the average rate of exchange of 1.3893 US dollars, in accordance with Resolution GC(52)/RES/5.

7. Cash and cash equivalents for the Regular Budget Fund, including the Working Capital Fund (WCF), decreased from €75.7 million in 2008 to €65.9 million in 2009. Therefore the cash flow was less satisfactory than in the previous year. Of the total cash, the amount of €17.6 million (€31.0 million in 2008 for 2009) represents payments for 2010 made in advance by some Member States.

8. Assessed contributions have increased in comparison to the previous year. The current year's figure is €278.8 million as compared with last year's figure of €270.5 million. The main reason is the increase in the 2009 budget in comparison to the 2008 budget. The total unpaid assessed contributions at yearend amounted to €30.5 million compared to €38.0 million at the end of 2008.

9. I am pleased to announce that there was a small cash surplus for 2008 amounting to €0.2 million. This was due to the receipt of contributions relating to prior years amounting to €27.2 million.

10. The 2009 shortfall of income over expenditure of €1.5 million (2008: an excess of €1.3 million) consists of the following:

	<u>Millions of Euro</u>	
	<u>2009</u>	<u>2008</u>
Unused balance of appropriations (Statement IV)	(0.5)	(0.6)
Surplus (deficit) of actual resources over adjusted estimates (Annex A1)	(1.3)	1.9
Contributions assessed on new Member States	<u>0.3</u>	<u>0.0</u>
Excess (shortfall) of income over expenditure (Statement I)	<u>(1.5)</u>	<u>1.3</u>

11. The shortfall of income over expenditure is due mainly to the decrease in interest rates as a result of the global financial crisis. Interest income received in 2009 is €1.0 million while the estimated budget amount was €2.7 million.

A.3. Fund Group II. General Fund - Technical Cooperation Fund

12. The Fund's resources increased with total pledges amounting to \$79.9 million (2008: \$75.9 million) against a target of \$85.0 million (2008: \$80.0 million). Cash held was more than last year at \$73.5 (€50.9) million (2008: \$62.2 million). Approximately 18.7% of this cash is held in difficult to use currencies. The Agency is continuing its efforts to reduce these holdings.

A.4. Other Fund groups

13. The cash resources of Fund groups III, IV and VI are shown in Statement II. 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. These resources have increased to €149.5 million from €3.5 million in the previous year. The main reason for the increase in cash resources in these groups is the receipt of €36.3 million (\$52.3 million) for the proposed IAEA Low Enriched Uranium (LEU) bank. As the Board of Governors has not yet approved the establishment of such a bank, these contributions have not been formally accepted by the Director General.

(signed) YUKIYA AMANO
Director General

ANNEX A

New Accounts under the Extrabudgetary Programme Fund (Fund Group III)

- **Argentina** – for a contribution in euro to support the Agency’s activities in the field of the International Project on Innovative Nuclear Reactors and Fuel Cycles (INPRO).
- **China** – for a contribution in euro for the National Marine Environmental Monitoring Centre (NMEMEC) in China, to support proficiency tests on trace metals and organic compounds in sediment samples to be implemented by IAEA Marine Environment Laboratories.
- **Czech Republic** – for a contribution in euro to support the upgrading of the nuclear material laboratory within the modernization of the Agency’s Safeguards Analytical Laboratory (SAL), in order to ensure the sustainability of SAL capabilities in the area of destructive analysis of nuclear material, by upgrading the laboratory infrastructure in a timely and cost-effective manner.
- **India** – for a contribution in euro to support the Agency’s activities in the field of the International Project on Innovative Nuclear Reactors and Fuel Cycles (INPRO).
- **Finland** – for a contribution in euro to support travel activities under the Safeguards Support Programme.
- **Monaco** – for a contribution in euro from the Prince Albert II Foundation of Monaco to support the implementation of the activities under the IAEA’s programme “Protection of Marine and Terrestrial Environments”.
- **Netherlands** – for a contribution in euro for a cost free expert (CFE) in the Agency’s Department of Safeguards.
- **Organization for Economic Cooperation and Development (OECD)** – for a contribution in euro to support the IAEA Ministerial Conference on Nuclear Energy in China.
- **OPEC Fund for International Development** – for a contribution in United States dollars as per Grant Agreement signed between the IAEA and OPEC fund to support the Programme of Action for Cancer Therapy (PACT).
- **Sweden** – for a contribution in euro to support travel activities under the Safeguards Support Programme.
- **Procter and Gamble (P&G)** – for a contribution in euro made by Procter and Gamble to support the project “Risk Assessment of Surfactants in Coastal Environments” under the Agency’s programme “Assessment and Management of Marine and Terrestrial Environments”.
- **United Kingdom of Great Britain and Northern Ireland** – for a contribution in euro to support a cost free expert (CFE) in the Agency’s Department of Safeguards.
- **United Nations Trust Fund for Human Security (UNTFHS)** – for a contribution in United States dollars to support the IAEA’s participation in the inter-Agency project on Human Security for Individuals and Communities in Chernobyl-Affected Areas through the Local Information Network (ICRIN) project.
- **United Nations Office for Project Services** – for a contribution in euro to support the UNDP/GFE project “Reducing Environmental Stress in the Yellow Sea Large Marine Ecosystem”.

ANNEX B

New Accounts under the Technical Cooperation Extrabudgetary Fund (Fund Group IV)

- **Australia TC-NSF** – for funds transferred from the Nuclear Security Fund to the TC fund to pay for participants from China who attended a TC training course in Australia.
- **African Regional Cooperative Agreement (AFRA) TC** – for contributions in US dollars expected up to \$1 000 000 from various African countries to fund the unfunded portion of the footnote-a/ projects.
- **Canada TC-NSF** – for funds transferred from Nuclear Security Fund to the TC-Nuclear Security Fund in euro to implement a TC training course.
- **Commission of the European Communities TC-NSF** – for funds transferred from Nuclear Security Fund to the TC-Nuclear Security Fund in euro to support a regional training course on foundations of physical protection of nuclear material and facilities under TC project RAF/9/041.
- **Norway TC** – for a contribution in euro to support the TC project IRA/9/018 – Regulatory Infrastructure for Licensing and Control of Nuclear Radiation Facilities in Iran.
- **Sweden TC –NSF** – for funds transferred from the Nuclear Security Fund to the TC-Nuclear Security Fund to support the TC project RER/9/102 – Developing Human Resources in Nuclear Security.
- **United States of America TC** – for a contribution in United States dollars from the Department of Energy: Office of Global Threat Reduction for EU and African Countries to support the TC project RER/3/006 – Supporting of Repatriation Management and Disposal of Fresh and/or Spent Nuclear Fuel for Research Reactors – for better TC reporting purposes.
- **United Nations Development Programme (UNDP) Trust Fund** – for contributions in United States dollars for projects funded by UNDP/GEF.
- **United Nations Development Programme Global Environmental Facility (UNDP/GEF)** – for a contribution in United States dollars for UNDP project Global Environmental Facility (UNDP/GEF).

**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 2009**

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 Cooperation 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 S13 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) YUKIYA AMANO
Director General

(signed) GARY A. EIDET
Director, Division of Budget and Finance

29 March 2010

PART I

Letter from the External Auditor to the Chairperson of the Board of Governors

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

31 March 2010

Sir,

I have the honour to transmit the financial statements of the International Atomic Energy Agency for the year ended 31 December 2009 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 2009.

Accept Sir, the assurances of my highest consideration.

(signed) Norbert Hauser
Vice-President of the Federal Court of Audit
Germany
External Auditor

Bonn, 31st March 2010

AUDIT OPINION

CERTIFICATE OF THE EXTERNAL AUDITOR ON THE ACCOUNTS OF THE INTERNATIONAL ATOMIC ENERGY AGENCY FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2009

To the General Conference of the International Atomic Energy Agency

Report on the Financial Statements

I have audited the accompanying financial statements of the International Atomic Energy Agency, which comprise the statement of assets, liabilities and reserves, and fund balances as at December 31, 2009, the statement of income and expenditure and changes in reserves and fund balances, the statement of cash flow, the statement of appropriations (Statements I to IV) and the Schedules S1 to S13) for the financial period then ended, and a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with United Nations System Accounting Standards. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in these circumstances.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with the International Standards on Auditing. Those standards require that I comply with ethical requirements, and plan and perform the audit to obtain reasonable assurance that the financial statements are free from material misstatement.

An audit involves performing procedures to obtain evidence for the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, these financial statements present fairly, in all material respects, the financial position of the International Atomic Energy Agency as of 31 December 2009, and its financial performance and of its cash flows for the year then ended in accordance with United Nations System Accounting Standards.

Report on Other Legal and Regulatory Requirements

Further, in my opinion, the transactions of the International Atomic Energy Agency that have come to my notice or which I have tested as part of my audit have, in all significant respects, been in accordance with the Financial Regulations and Rules.

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 containing additional information and comments on the financial statements and this opinion.

(signed) Norbert Hauser
Vice-President of the Federal Court of Audit
Germany
External Auditor

Bonn, 31st March 2010

**REPORT OF THE EXTERNAL AUDITOR
ON THE AUDIT OF THE ACCOUNTS OF THE
INTERNATIONAL ATOMIC ENERGY AGENCY
FOR THE YEAR ENDED 31 DECEMBER 2009**

➤	A. Executive Summary	(paragraphs 1 - 66)
	A.1. Scope and Approach of the Audit	(paragraphs 1 - 8)
	A.2. Main Audit Findings and Recommendations	(paragraphs 9 - 66)
➤	B. Analysis of the Financial Statements	(paragraphs 67 - 90)
	B.1. General	(paragraph 67)
	B.2. Assets	(paragraphs 68 - 82)
	B.4. Income and Expenditures	(paragraphs 83 - 85)
	B.5. Voluntary Contributions	(paragraphs 86 - 90)
➤	C. Detailed Findings for 2009	(paragraphs 91 - 246)
	C.1. Financial Issues	(paragraphs 91 - 101)
	C.2. Budgetary Issues	(paragraphs 102 - 106)
	C.3. Administrative Issues	(paragraphs 107 - 171)
	C.4. Nuclear Security	(paragraphs 172 - 180)
	C.5. Technical Cooperation	(paragraphs 181 - 217)
	C.6. Information Technology	(paragraphs 218 - 246)
➤	D. Follow-up on the results of my findings and recommendations last year and in prior years	(paragraphs 247 - 260)
➤	E. Other Matters	(paragraphs 261 - 264)
	E.1. Cases of Fraud or presumptive Fraud	(paragraph 261)
	E.2. Losses, write-offs and ex-gratia payments	(paragraphs 262 - 264)
➤	F. Acknowledgement	(paragraph 265)

A. EXECUTIVE SUMMARY

A.1. SCOPE AND APPROACH OF THE AUDIT

A.1.1. Scope of the audit

Audit of the accounts and performance of the IAEA, Principles governing my audit

1. I have audited the accounts of the IAEA for the financial period 1 January to 31 December 2009 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 International Standards on Auditing (ISA). 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 the course of my audit.

Audit of the financial statements

2. The financial statements for the IAEA, together with my audit report and the audit opinion, have been submitted to the Director General as provided for by the relevant financial regulation. The Director General has taken note of the contents of my report and had no further comments.

Performance audits

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

A.1.2. Audit objective

Financial audit to form the audit opinion

4. The main purpose of the audit was to enable me to form an opinion on whether expenditure recorded for the year 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 2009.

Value-for-money audit to give proactive advice

5. In addition, to a large extent I also examined the Agency's performance in order to assess whether expenditures are being incurred according to the principles of economy, efficiency and effectiveness. This enables me to follow my objective of giving constructive advice rather than criticizing after the event.

A.1.3. Audit approach

Substantive testing convinced me of the reliability of the Agency's records.

My staff tested the accounting records to the extent necessary.

6. My audit opinion is based on substantive testing of the transactions recorded in all areas of the financial statements. Additionally, an examination was carried out to ensure that the financial statements accurately reflected the Agency's accounting records and were fairly presented.

7. 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.

A.1.4. Audit conclusion

There were no material weaknesses that affected the audit opinion. I placed an unqualified audit opinion on the financial statements.

8. 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. During 2009, in accordance with normal practice, my staff reported additional findings to the Agency's 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 2009.

A.2. MAIN AUDIT FINDINGS AND RECOMMENDATIONS

A.2.1. Subjects of my performance audits during 2009

Results of a further field mission concerning Technical Cooperation

9. In each of my prior reports I presented the results of field missions. In 2009 my team carried out another field mission examining regional aspects, the results of which support my prior findings. I further summarize the results of field missions carried out during the last six years with the aim to improve cooperation between the UN entities (chapter C.5).

Another field mission focussed on Nuclear Security Projects funded by the EU.

10. My team also carried out a field mission to four countries in 2009 that focussed on Border Monitoring Projects funded by the European Union (EU). We combined our own planning with the EU's requirements for extra assurance that the money was spent in an economic manner. We hope this will avoid further costly verification missions to the IAEA by the European Commission (EC) (chapter C.4).

Other matters and follow-up

11. My report also includes a follow-up to audit recommendations contained in my reports for 2008 and prior years and a commentary on other matters arising from the audit of the Agency's financial statements for 2009 (chapter D and E).

Performance areas covered by this report:

12. For 2009, performance audit as the main focus of my team's audit work has mainly covered the following areas:

Cash Management and investment policy

13. My staff again analysed the Agency's financial situation and investments deposited in different banks. I believe this is particularly relevant in view of risks caused by the financial crisis (chapter B).

International Public Sector Accounting Standards

14. The report also provides an update on the Agency's decision to adopt International Public Sector Accounting Standards (IPSAS) and the progress achieved (chapter C.1.1).

Verification visits by one donor in addition to my regular audit are still on the agenda.	15. Since 2006 I have been reporting on the EU's condition to carry out separate on the spot checks to verify expenditure on projects financed by this donor. I inform Member States about developments during 2009 (chapter C.3.1).
Voluntary contributions for core activities	16. Supported by the views of the Panel of External Auditors, I also deal with the implications of increased voluntary contributions to the Agency's programmes, especially where this type of funding is used for core activities, such as safeguards inspections or nuclear security (chapter C.3.2).
Risk awareness in the Agency	17. I also discuss the Secretariat's awareness of operational, financial and reputational risks (chapter C.3.3).
Cost effectiveness in IT procurement	18. Information Technology (IT) procurement could take more transparent advantage of price reductions in the market for computers by incorporating a market index-linked fluctuation formula which would allow prices to rise and to fall with market price movements (chapters C.3.4, C.6.2 and C.6.3).
Effects of staff rotation policy on the Agency's performance.	19. Finally, my report deals with the pros and cons of the Agency's staff rotation policy. Having analysed the current situation, I would like to make some proposals that may help to avoid decisions which have a detrimental effect on the Agency (C.3.5).

A.2.2. Summary of findings and recommendations for the Secretariat

A.2.2.1. Financial issues

20. I reiterate my annual recommendation to recover outstanding assessed contributions (paras. 68-71).
21. I invite the Secretariat to continue negotiating with the successor states on the treatment of the assessed contributions from the former Socialist Federal Republic of Yugoslavia (paras. 72-76).
22. The Secretariat should continue to give priority to the security of investments rather than achieving the highest possible interest as long as the financial crisis is ongoing (paras. 83-85).
23. After the Board of Governors approved a "split indicative share system" in the Technical Cooperation Fund (TCF), I invite the Secretariat to complete its implementation by changing the financial regulations accordingly (paras. 88-90).
24. I encourage the Secretariat to continue to keep close contact bilaterally on specific accounting policies and implementation issues with me and my team concerning the adoption of IPSAS (paras. 91-99).
25. I am confident that all policy decisions will be taken on time and suggest finalizing work on the Financial Regulations (paras. 100-101).

A.2.2.2. Budgetary Matters

26. I reiterate my recommendation that, together with the implementation of IPSAS, the Secretariat should also consider full accrual budgeting (paras. 102-103).
27. I would like to encourage the Secretariat to continue to develop a concept of thematic pooling of extrabudgetary (EB) resources which would reflect the Agency's priorities as defined by the Statute (paras. 122-126).

A.2.2.3. Administrative matters

A.2.2.3.1 Staff Rotation Policy

28. I recommend that the basis of a revised Rotation Policy (RP) should be to maintain an appropriate balance between the need for institutional memory and the need for a steady inflow of fresh knowledge and expertise (paras. 152-171).

29. I also recommend ensuring a judicious mix of long term and fixed term appointments in all departments. Special cases, e.g. Safeguards, can be given extra attention (para. 161).

30. I recommend raising the level of Professional Staff with Long Term contracts to a higher percentage (para. 162).

31. Efforts to meet at least the current UN average for gender balance (approximately 37% women) within the framework of a reshaped RP should be increased (para. 164).

32. I urge the Secretariat to more actively use each of the tools available to terminate the employment of poorly performing staff, including probationary period procedures, unsatisfactory performance procedures, and contract termination at the end of 3, 5, or 7 years, or at the end of other contract periods. The RP should be only the last of a number of instruments used to get rid of poorly performing staff (paras. 166-169).

33. Finally, I recommend introducing biennial reporting to the Governing Bodies on the implementation, the costs, and the benefits of the RP (paras. 170-171).

A.2.2.3.2 Human Resources Management

34. The Secretariat should further rationalize its Human Resources (HR) management system. I encourage the Secretariat to continue on its path of improvement (para. 168).

35. I recommend that the Secretariat report on the measures taken to reform HR management, including their financial and management implications, to Member States one year after the end of the reform process (para. 169).

A.2.2.3.3 Procurement

36. With regard to results-based management (RBM), I recommend establishing mechanisms to reduce the number of low value requests and to reduce administrative costs in the Office of Procurement Services (MTPS) (paras. 132-138).

37. An Agency-wide Procurement Strategy was planned to be finalised by 31 March 2010 and will henceforth be revised and implemented each year as of 1 January. I recommend establishing an Agency-wide procurement plan and also combining and collecting requests from each department (paras. 136-137).

38. Requesters should be allowed to purchase standard equipment directly, provided a Basic Supply Agreement (BSA) with the particular vendor is in force in advance of the implementation of AIPS (paras. 136-137).

A.2.2.4. Nuclear Security Fund (NSF)

39. I recommend clarifying the responsibilities and cooperation of the local authorities before commissioning a Radiation Portal Monitor (RPM) (paras. 175-176).

40. I recommend that selection of a site should be subject to a careful analysis and an overall assessment of its intended functionality before installing an RPM (para. 177).

41. This should also help to ensure adequate power supply and protection against theft or vandalism (para. 178).

A.2.2.5. Technical Cooperation (TC)

A.2.2.5.1 United Nations Development Assistance Framework (UNDAF) Process

42. I recommend that the Secretariat should exert its influence to ensure that project progress reports are provided and project key indicators defined (para. 187).

43. I reiterate my recommendation that the Agency's Project Agreements need to have a clause calling upon Member States to cooperate with the Agency's internal and external auditors (para. 188).

44. As the Agency does not operate with field representatives and does not receive sufficient and reliable information from the field I recommend liaising closely with the UN coordinator in the recipient partner country (para. 190).

45. I strongly support the Agency's intention to join other partners and consider it of utmost importance that the Secretariat should henceforth seek participation under the UNDAF process wherever reasonable (para. 191).

A.2.2.5.2 Recurrent Findings

46. I encourage the Secretariat to examine the risks and potential of all newly developed plant varieties in consultation with the 'World Intellectual Property Organization' (para. 195).

47. The Secretariat should consider completing the TC Glossary making clear the respective roles in Regional Agreements and regular TC projects (para. 197).

48. The Secretariat should stipulate that projects taking longer than expected should be considered to be closed based on concrete termination criteria (para. 198).

A.2.2.5.3 Regional Cooperation

49. I strongly recommend that the Secretariat increase its efforts to intensify cooperation in respect of Regional Agreements so that all participants can benefit (para. 207).

50. The Secretariat should provide all its projects with clearly defined and achievable objectives and apply a results-based approach (paras. 208-209)

51. Guidelines and Operating Rules for Regional Agreements should be simplified and streamlined. (para. 213).

52. I strongly recommend that the Secretariat ensure that national project teams have adequate project management knowledge before a project is approved (paras. 214-215).

A.2.2.6. Information technology

53. With regard to the regular penetration tests, I strongly recommend that the Secretariat ensure that accepted recommendations are implemented (para. 222).

54. I recommend achieving possible savings by adapting the standard configuration of hardware to the needs of the Agency. With a view to significant possible savings, I would expect that basic supply agreements will take reduced prices and enhanced technical standards into account (para. 229).

55. I recommend that the Secretariat should not entrust a supplier with simple tasks such as unpacking or installing printer drivers for €70 per hour, but should carry out these services in house (para. 234).

56. With regard to external service providers, I recommend keeping the risk for IT security and information security as low as possible (para. 235).

57. I suggest handling information security issues in an unambiguous and consistent manner and I encourage the Secretariat to continue to clarify roles and responsibilities (para. 238).

58. I recommend that the Secretariat implement the necessary measures for the harmonization and integration of scientific and technical databases within the Agency without further delay (para. 245).

A.2.2.7. Other

59. I would urge the Secretariat as well as the Member States to examine closely any future verification exercise started by the EC. Unless the EC have already examined all existing internal or external audit reports and all other information received by the donor, they should not be allowed to start another verification process (para. 117).

60. I would like to recommend that the Secretariat finalize the Agency's risk management policy and implement it as soon as possible (paras. 131).

A.2.3. Recommendations for consideration by the Member States

61. I recommend again that efforts be made by Member States to complete the ratification process for biennial budgeting (para. 106).

62. Member States should ensure that EB funds do not replace regular and predictable funds for an organization's core activities (para. 119).

A.2.4. Recommendations resulting from prior years' findings

63. I reiterate my recommendations to strengthen the position of the Chief Information Officer (CIO), because I still noted significant problems that result from the absence of a central decision maker (para. 255).

64. The Secretariat's efforts to achieve synergies within the organization of the Agency's two large IT entities should be broadened and specified and include the disaster recovery policy (para. 257).

65. Fire protection is still inadequate in the Agency-wide data centre (para. 259).

66. The perimeter fence around the laboratories in Seibersdorf was not yet completed as funding for this was not available (para. 260).

B. ANALYSIS OF THE FINANCIAL STATEMENTS

B.1. GENERAL

I report on the Agency's financial development over a period of five years.

67. In the following paragraphs I provide information showing trends, tendencies and background information over the last five years. For that purpose my staff again carried out an analysis of several of the Agency's key figures and their development over these years since 2005.

B.2. ASSETS

B.2.1. Assessed Contributions Receivable

Arrears of assessed contributions decreased in 2009.

68. In 2009, the level of outstanding assessed contributions decreased by roughly €7.5 million. Four Member States paid off major debts, and thereby considerably reduced the total of outstanding assessed contributions.

Year	2005	2006	2007	2008	2009
Assessed Contributions Receivable	44,797	59,357	41,804	38,015	30,507

Table 1: Assessed contributions receivable (ACR) in thousands of Euros (source: Schedule S 1)
(For the purposes of comparison, the value for 2005 has been recalculated applying the operational rate of exchange between US\$ and Euros as at 31 December 2005)

There is still a large amount of outstanding assessed contributions, although it is the lowest total during the last five years.

69. However, several Member States increased their indebtedness in 2009, partly by millions of Euros. I consider the remaining total amount outstanding to be still unacceptably high and recommend that the Secretariat continues its efforts to collect the funds. Although some payment plans were concluded and contributions received, I encourage the Secretariat to continue its efforts to collect all outstanding amounts.

The Secretariat proactively engages Member States to reduce the outstanding contributions.

70. The Secretariat proactively engages Member States to reduce their outstanding contributions. Regular meetings are held with representatives of Member States that are late in the payment of their current year's assessments, as well as with those that are in arrears. In addition, the Secretariat sends out three times a year written reminders to Member States that have lost their voting rights. One more Member State concluded a payment plan in 2009 (the total number of payment plans is now seven).

Member States with significant arrears should do their utmost to fulfil their obligations.

71. The Secretariat made great efforts to collect outstanding assessed contributions. I can only urge the few Member States with significant arrears to do their utmost to fulfil their obligations. It is also a question of fairness vis-à-vis the other Member States to contribute to the well-being of the Agency in accordance with the agreed scale of assessment.

B.2.2. Outstanding assessed contributions from the former Yugoslavia

Assessed contributions in the amount of €2.3 million owed by the former Socialist Federal Republic of Yugoslavia are recorded.

The UN took the decision that the unpaid assessed contributions of the former Yugoslavia up to 27 April 1992 shall be apportioned among the successor States of the former Yugoslavia.

As of today, aside from informal contacts, successor states have not responded to the Secretariat.

A considerable amount shall be charged against the respective fund balances. A write off of €1.34 million is the consequence for the IAEA.

The UN decision has to be confirmed by the Board of Governors.

72. The IAEA's accounts show assessed contributions in the amount of €2.3 million owed by the former Socialist Federal Republic of Yugoslavia. This is the sum of unpaid contributions for the years 1990 to 2001. In the Agency's accounts up to 2000, the outstanding contributions of "Yugoslavia" were shown as those of a member state, with footnotes explaining that this is a provisional arrangement pending the settlement of the question of membership.

73. In its 74th Plenary Meeting on 24 December 2008, the Fifth Committee took the decision that the unpaid assessed contributions relating to the former Yugoslavia up to 27 April 1992 shall be apportioned among the successor States of the Socialist Republic of Yugoslavia, taking into account the respective dates on which each successor State informed the Secretary-General that it had ceased to exist as part of the Socialist Federal Republic of Yugoslavia. The UN General Assembly adopted this decision in its 63rd Session on 19 March 2009 (A/Res/63/249).

74. On 31 August 2009 the Secretariat approached the successor states of former Yugoslavia informing them of the General Assembly resolution and the total amounts due and requested their views on how to address these arrears in the Agency. As of today, aside from informal contacts, successor states have not responded to the Secretariat.

75. The net balance of the unpaid assessed contributions (€1,347,638) relating to the former Yugoslavia for the years after 27 April 1992 might have to be written off. If this agreement were applied, the IAEA could still claim a total of €61,070 from the successor states. The UN document is silent on the treatment of voluntary contributions. It is not yet clear whether a further amount of EB funding totalling approximately US\$0.8 million will be collectable, but I recommend continuing negotiations with the successor states.

76. The decision of the General Assembly is directly applicable to all UN organizations. The Specialized Agencies and the IAEA will have to bring a decision before their Governing Bodies after reaching an agreement with the successor member states. I therefore urge the successor states to respond to the Secretariat's initiative and jointly find a solution to this issue. I further invite the Secretariat to prepare the Board's decision in this matter.

B.2.3. Cash and Term Deposits

The cash situation is significantly influenced by advances.

77. The Agency's overall cash situation is significantly influenced by advances made to the intended Nuclear Fuel Bank. This amount can be found in Fund Group III, Extrabudgetary Programme Fund.

Year	Regular Budget Fund Fund Group I	Technical Cooperation Fund Fund Group II	Extrabudgetary Programme Fund Fund Group III	Member States and int. organizations Fund Group IV	Trust Funds Fund Group VI
(1)	(2)	(3)	(4)	(5)	(6)
2005	66,559,210	49,808,040	65,312,023	19,672,440	1,556,807
2006	46,276,865	42,764,541	58,933,530	18,240,010	2,640,876
2007	65,784,115	42,805,495	61,326,960	18,387,852	3,076,456
2008	75,702,191	43,491,916	68,410,930	22,663,006	2,402,922
2009	65,862,656	50,923,935	118,228,390	25,691,863	5,620,773

Table 2: Cash and term deposits in Euros as at 31 December (source: Statement II)

(For the purposes of comparison, the value for 2005 has been recalculated applying the operational rate of exchange between US\$ and Euros as at 31 December 2005)

Regular Budget cash resources which decreased by €0 million are mainly committed.

78. Compared to 2008 the Regular Budget cash resources decreased by roughly €0 million (column 2). However, a large portion of these funds is required to meet accounts payable (€2.0 million) or is already committed for other payments after 2009 (€4.6 million). In budgetary terms, therefore, more than €6.6 million are not available for further commitments. In addition, the availability of these funds must still be regarded in the light of the total of advance payments by Member States in 2009 for 2010 which amounted to €17.6 million.

Cash in the TCF is not freely available.

79. In Technical Cooperation Fund (TCF) availability of the year end total amount in cash and term deposits of €0.9 million is also limited, because the resources are to a large extent already committed. As in previous years, nearly one fifth thereof (€0.5 million) is held in currencies the use of which is described as legally or otherwise restricted (Schedule 10, refers).

The reasons for the unusual increase in EB cash are prepayments by Member States for the planned nuclear fuel bank and these cannot yet be considered as income.

80. The increase in EB cash (Fund Group III) is included in the item "Other Reserves" showing approximately €40 million. This amount (€37.3 million) mainly represents prepayments by two Member States which were made in order to finance the Agency's activities in the administration of the nuclear fuel bank. As there has not yet been a decision by the Board of Governors on the establishment of an EB programme for this purpose, this money cannot yet be considered as income.

The nuclear fuel bank has not yet been approved by the Board of Governors.

81. Within the framework of the Nuclear Threat Initiative (NTI) more than US\$150 million has been pledged. The nuclear fuel bank, which is intended to be financed from these funds, has not yet been approved by the Board of Governors.

The Agency's involvement in the nuclear fuel bank should be clarified with the Governing Bodies.

82. According to the conditions of the NTI, the funds (after several postponements) shall be available until September 2010. I recommend that the Agency's involvement in the nuclear fuel bank be urgently clarified with the Governing Bodies.

B.3. INCOME AND EXPENDITURE

The Agency adjusted its investment policy to the money market crisis.

During this on-going crisis the protection of the Agency's assets was improved.

The Agency's investments are focussed on security.

83. The impact of the money market crisis and the considerable fall of interest rates, especially for investments in US\$, had led the Agency to adjust its investment policy. In the year 2009 interest rates decreased to below 1%, while at the end of the year 2008 interest rates of about 5% for deposits and 3.5% for calls could still be achieved.

84. During the year 2008 the Agency already started to invest in larger amounts in order to achieve reasonable rates of interest. In order to diversify its portfolio and to invest in more conservative short-term-instruments, it decided to invest in Triple-A short-term US government debts (US T-Bills) and Triple-A Government Money Market Funds. Although the interest rates on these were significantly lower than those offered by commercial banks, security for the Agency's assets was strengthened. At the end of the year 2009, the total amount held in these instruments is equivalent to more than €72 million (schedule 12, refers).

85. Approximately one half of the amount held in US T-Bills relates to the advances paid for the International Nuclear Fuel Bank (para. 80 refers). I appreciate that in the interest of financial stability, the Secretariat has given priority to the security of the investments rather than achieving the highest possible interest.

B.4. VOLUNTARY CONTRIBUTIONS

B.4.1. Income and expenditure

Member States provided significant voluntary contributions.

86. Member States increasingly meet demands for the Agency's services by providing voluntary contributions. The figures for the last five years are as follows:

	2005	2006	2007	2008	2009
Technical Cooperation Fund	62,562,302	60,847,122	60,329,704	54,101,725	61,325,762
Extrabudgetary Programme Fund	33,262,587	29,042,936	42,160,968	29,648,407	58,054,310
Technical Cooperation Extrabudgetary Fund	11,045,253	14,872,011	10,121,146	7,535,097	17,952,578
Trust Funds Reserve Funds and Special Funds	687,153	4,437,145	1,595,299	291,251	5,054,516
Total	107,557,295	109,199,214	114,207,117	91,576,480	142,387,166

Table 3: TC and EB activities - total income in Euros (source: Statement I)

(For the purposes of comparison, the value for 2005 has been recalculated applying the operational rate of exchange between US\$ and Euros as at 31 December 2005)

	2005	2006	2007	2008	2009
Technical Cooperation Fund	61,136,120	66,061,986	60,973,083	53,202,892	62,365,729
Extrabudgetary Programme Fund	31,291,944	31,351,337	37,063,809	41,375,483	43,462,460
Technical Cooperation Extrabudgetary Fund	9,430,799	16,962,882	11,363,934	7,441,949	11,382,543
Trust Funds Reserve Funds and Special Funds	244,542	3,390,029	1,162,662	1,181,211	1,568,898
Total	102,103,405	117,766,234	110,563,488	103,201,535	118,779,630

Table 4: TC and EB activities – total expenditure in Euros (source: Statement I)

(For the purposes of comparison, the value for 2005 has been recalculated applying the operational rate of exchange between US\$ and Euros as at 31 December 2005)

Income as well as expenditure in the TCF increased by approximately 13 %.

87. Income as well as expenditure in the TCF increased by approximately 13 %. This is due to the increase of the agreed target for the level of voluntary contributions to the TCF by US\$5 million to a total of US\$85 million.

B.4.2. Purchasing Power

My concerns about the loss of purchasing power in the TCF are dispelled if the ‘split indicative share system’ is applied.

88. In my last two reports I was concerned about the loss of purchasing power in the TCF when the US\$ exchange rate against the Euro is unfavourable (my audit reports for 2007, paras. 90-93 and for 2008, paras. 88-89 refer). The pattern of income in these currencies should be matched with the pattern of expenditures in US\$ and Euros.

The proportion of Euros contributed to the TCF should be matched with the level of expenditure in that currency.

89. In my previous report I recommended that the Secretariat investigate options for obtaining a higher proportion of Euro payments to the TCF and to bring the ratio of income in Euros as close as possible to the amount of expenditures in this currency (paras. 88-89 of my 2008 report, refer).

The ‘split indicative share system’ will set the target of the TCF in two currencies from 2011 on.

90. A proposal to address this issue was approved by the Board of Governors on 3 August 2009. According to this, the target for voluntary contributions to the TCF will - effective 2011 - be set in Euro and US\$ to match the expected expenditures in these two currencies (“split indicative share system”). The appropriate changes to the financial regulations are being prepared.

C. DETAILED FINDINGS FOR 2009

C.1. FINANCIAL ISSUES

C.1.1. International Public Sector Accounting Standards

C.1.1.1 Implementation in the Agency

The application of IPSAS from 1 January 2010 was decided by the Board of Governors.

91. The Board of Governors decided on the adoption of IPSAS from 1 January 2010. I would like to give Member States an update on developments during 2009.

The implementation of IPSAS will have to be delayed to at least 2011.

A reliable Enterprise Resource Planning System is the precondition for the application of IPSAS.

AIPS and IPSAS are implemented in parallel. It should be kept in mind that the two projects are interdependent.

There are still several risk factors for a successful IPSAS implementation.

After service benefits continue to be disclosed in the notes rather than on the face of the financial statements. There will be no phased implementation of IPSAS; it is planned in one step at 1 January 2011.

There will be no phased IPSAS implementation. This avoids a distorted picture of the real financial situation.

92. The implementation of IPSAS in the IAEA is to a large extent dependent upon the success of the Agency-wide Information System for Programme Support (AIPS). The start of the AIPS project has been delayed to the summer of 2009 due to lack of funding. According to the Secretariat's planning, the first phase of AIPS implementation ("plateau 1") will be completed by the end of the first quarter of 2011. Consequently, the earliest that the Agency's accounts can be prepared in accordance with IPSAS would be for the year 2011 (GOV/COM.9/OR.275, paragraph 39).

93. In my report last year (paras. 90 ff. refer), I pointed out that a critical success factor for the adoption of IPSAS is to have a reliable Enterprise Resource Planning (ERP) System in place. And, in fact, the only UN organization that implemented IPSAS up to now, the World Food Programme, already had an ERP system running well before its management and stakeholders turned to IPSAS.

94. The IAEA is taking both steps together. This creates a problem in that on the one hand IPSAS is reliant on a functioning ERP system, while at the same time decisions concerning IPSAS are a precondition for the AIPS design, e.g., the question of which exchange rate the organization should use requires a decision that complies with IPSAS before the AIPS design can be fixed.

95. There are a number of critical risks to which the Agency is still exposed:

- the Secretariat aims at implementing AIPS and IPSAS in parallel, while the two projects are interdependent
- the UN-wide Task Force that is reviewing the IPSAS accounting policies and provides implementation guidelines has not yet finished its work; decisions, however, have to be taken now
- there is no agreement amongst the UN organizations in the Task Force on the application of IPSAS in individual cases (e.g. joint premises such as the Vienna International Centre)
- ongoing and reliable funding of the AIPS project has to be ensured
- Financial Regulations have to be adapted to IPSAS and AIPS and must be presented to the Governing Bodies in time so that they can be approved before the end of this year.

96. In my report last year, I recommended including after service benefits on the face of the Agency's balance sheet this year, instead of merely disclosing them in the notes (paras. 78-79). In response to this recommendation the Secretariat originally planned a phased IPSAS implementation which would have included implementing IPSAS 25, Employee Benefits, in the 2009 financial statements. However, due to the priority of full IPSAS and AIPS plateau implementation as of 1 January 2011, it was not possible to do so. The Agency's liabilities for separation benefits (€66 million) and post-retirement benefits such as after-service health insurance (€169 million) continue to be disclosed in the notes to the financial statements (V and W) in accordance with United Nations System Accounting Standards.

97. I support this decision to wait for full IPSAS implementation before showing after service benefits on the face of the balance sheet. Phased implementation always bears the risk of giving a distorted picture of the real financial situation.

In the framework of the UN Panel of External Auditors, I am actively involved in IPSAS-related issues.

I encourage the Secretariat to continue to cooperate with me in the adoption of IPSAS.

98. As chairman of the Panel of External Auditors of the UN, I am actively involved in discussions of IPSAS-related topics. All members of the UN Panel reached agreement on some specific IPSAS issues. The results of the Annual Meeting of the UN Panel concerning IPSAS-related topics were reported to the Secretary-General of the UN and to the Chairman of the UN Task Force on IPSAS.

99. The Secretariat and my team are in close contact bilaterally on specific accounting policies and implementation issues. All policy papers issued by the Task Force on IPSAS were considered. I am confident that all policy decisions will be taken on time and suggest concentrating on the Financial Regulations now. In view of our good experience in the past, I encourage the Secretariat to continue to cooperate with my team in the adoption of IPSAS.

C.1.1.2 Financial Regulations

IPSAS compliant financial regulations will have to be approved by the Board of Governors this year.

I am ready to participate in consultation on these financial regulations.

100. The Agency needs to have IPSAS compliant financial regulations in place before the implementation of IPSAS starts from 2011 on. For that purpose all possible harmonization should be finalized and new financial regulations drafted so that they can be approved by the Board of Governors this year.

101. My colleagues in the Panel and I take a keen interest in any changes to the regulations, especially those that impact on various aspects of the internal control environment, implementation of IPSAS, as well as the mandate of external auditors. I remain available for consultation on any of these issues.

C.2. BUDGETARY ISSUES

C.2.1. Accrual Budgeting

The Secretariat should consider full accrual budgeting in the longer term.

It is unlikely that IAEA will prepare the budget on an accrual basis in the near future.

102. Last year I encouraged the Secretariat not only to include some accrual elements in the budget for 2010-2011, but to introduce full accrual budgeting in the longer term, in order to be able to report on the budget compared to actual expenditure under IPSAS (para. 23 of my 2008 report).

103. In 2008, the UN Chief Executive Board decided to defer the question of whether UN system organizations should adopt accrual budgeting. Thus, it is unlikely that IAEA will prepare the budget on an accrual basis in the near future. However, I was informed that the Division of Budget and Finance (MTBF) and the AIPS implementation team will work together to ensure that the requirements are met through the processes and systems design and implementation. I encourage the Secretariat to intensify its efforts to achieve this in the course of the AIPS and IPSAS implementation.

C.2.2. Biennial Budgeting

The implementation of biennial budgeting still needs formal acceptance by the Member States.

104. Since my Audit Report for 2004 I have regularly been stating that an amendment to Article XIV.A of the Statute to allow biennial budgeting has been approved by the General Conference in 1999 and must be ratified by two-thirds of the Member States (as at December 2009 this means 101 out of 151) in accordance with their respective constitutional processes, before it enters into force (Article XVIII.C (ii) of the Statute).

To date only 44 out of 101 Member States needed ratified biennial budgeting.

Also under IPSAS biennial budgeting is preferable.

105. Although more than ten years have passed since the General Conference resolution, it is still not in force due to a shortfall in its ratification by Member States. To date only 44 Member States have formally accepted the amendment.

106. As the implementation is not affected by the adoption of IPSAS, because IPSAS accounting policies only require annual reporting but not annual budgeting, I recommend again that efforts be made by Member States to complete the ratification process.

C.3. ADMINISTRATIVE ISSUES

C.3.1. Single audit principle

Voluntary contributions with unacceptable conditions should be refused.

The Secretariat should seek a solution to the verification problem caused by the EU and the European Court of Auditors.

The Panel of External Auditors brought this matter to the attention of the General Assembly.

The Working Group on FAFA brought some positive results.

The EC will take into account internal and external audit results and results of previous verification missions in the verification process.

The Panel asked the Secretary General of the UN to help implementing the amended Terms of Reference for the benefit of the organizations.

107. In previous years I reported that the EU requires separate audits for its voluntary contributions based on a Financial and Administrative Framework Agreement (FAFA). My recommendation to refuse acceptance as it breaches the single audit principle was supported by the Board of Governors.

108. In my report last year I recommended that the Agency should continue to seek a solution to the problems caused by voluntary contributions being provided under the condition of a special verification by the donor. I asked Member States to take note of a further audit layer imposed by the European Court of Auditors (ECA), besides the EC, in the case of voluntary contributions (paras. 97-110).

109. In 2009 there was some progress as the Panel of External Auditors brought this matter to the attention of the President of the General Assembly of the UN and requested his assistance.

110. In the Working Group on FAFA this matter was discussed again with my participation, with the result that the role of Internal and External Auditors of the UN was introduced into the Common Terms of Reference on Verification Missions (TOR). These TORs were signed by the UN and the EU in 2009. While the FAFA recognizes the primacy of UN oversight and control systems, including the single audit principle, it nevertheless allows for on the spot checks undertaken by the EC.

111. The conclusions of the Working Group's meeting provided a new perspective on this problem since, according to the TORs, the EC will now take into account internal and external audit results in their verification process. The results of previous verification missions would also be taken into account. The oversight functions of the UN entities could in the longer term take over all verification tasks.

112. In a recent letter to the Secretary General of the UN (UN-SG) the Panel requested the UN-SG to do his utmost in collaboration with the Specialized Agencies and the IAEA to refer the EC to the option of making use of existing audit assurance before further verification. Use of existing external audit arrangements may provide efficiencies of scale and minimize the overall audit burden on management. Furthermore, the external auditors work successfully with other donors in the verification process in a cost effective manner, as is the case in UNIDO and ILO.

The UN-SG was further asked to ensure that the EC would not start verifications unless all other sources were exhausted.

This procedure would relieve the pressure put on client organizations.

We report the result of our audits of EU-financed projects to the EC.

The EC did not announce further visits for the time being.

The Secretariat should not allow another verification mission unless the EC has used all information available and has described the precise scope of a further verification visit.

113. The Panel continued to encourage the UN-SG to urge the EC and the ECA to consult the appointed External Auditors of the organizations concerned whenever they believe further assurance or verification is required. Further verification or audit work should only be started on condition that the results of the appointed oversight bodies of the organizations concerned are not satisfactory to the EC.

114. This procedure would relieve a good part of the pressure put on our client organizations, which currently have to accept costly and time-consuming audit exercises at the expense of all Member States, while the required assurance of accountability has already been provided by the appointed external auditor.

115. As a general practice my staff and I report to the EC the results of our field missions to EU-financed projects, which are mainly those carried out in the NSF and ask the EC if there are any questions on their side.

116. Until now the EC took note of my reports without further comments. Since its first verification visit in autumn 2006, they have not carried out further verification visits.

117. I would urge the Secretariat as well as the Member States to have a close look at any upcoming verification exercise. Unless the EC has examined existing internal or external audit reports and all other information received under regular reporting to the donor, they should not be allowed to start another audit process. As a next step and after having checked the results of a previous visit, they should describe the precise scope of their further verification.

C.3.2. Voluntary Contributions

C.3.2.1 Funding of Core Activities

Core activities should be exclusively funded by assessed contributions.

Extrabudgetary funds should not replace regular and predictable funds for an organization's core activities.

The Secretariat shifted some of the EB funding for Nuclear Security to core funding in the RB.

The General Conference approved this increase in core funding.

118. In my report last year I recommended that the Agency's core activities, such as safeguard inspections and nuclear safety and security, should be exclusively funded by assessed contributions. I supported the Secretariat's respective efforts in the Draft Programme and Budget for 2010-2011 (paras. 111-116).

119. The issue of voluntary contributions was dealt with in the 2009 session of the Panel of External Auditors. Together with my colleagues I hold the view that EB funds are most welcome, but they should not replace regular and predictable funds for an organization's core activities. These resources should primarily seek to complement regular budget funds and not be a substitute for them.

120. As reflected in the Programme and Budget proposal for 2010-2011 (GOV/2009/1), the Director General proposed to shift some of the EB funding for Nuclear Security to core funding in the Regular Budget Fund (RB) as follows: €6.7 million in 2010 and a further €3.4 million in 2011.

121. The General Conference approved the Agency's Programme and Budget for 2010 (GC(53)/5) which reflects an increase in core funding for Nuclear Security as follows: €3.1 million in 2010. A further amount of €1.5 million is proposed for 2011. I consider this to be a first step which partially regularizes nuclear safety and security funding.

C.3.2.2 Thematic Funding Approach

Programmes financed by voluntary contributions should be carried out on the basis of a thematic approach.	122. In my report last year I recommended that TC and other programmes financed by voluntary contributions and executed by the Agency should be carried out on the basis of a thematic approach. The donors could choose to contribute to a programme within the organization's planning and priorities.
Voluntary contributions must not challenge the prioritization of mandates as approved by the Board.	123. In my opinion the use of voluntary contributions must never challenge the prioritization of mandates as approved by the Board of Governors or influence the Secretariat in the implementation of those mandates. Thematic pooling of EB funds would serve this goal best.
Member States expressed interest and support for the idea of thematic pooling.	124. In the Programme and Budget Committee, some Member States expressed interest and support for part of this recommendation, i.e. the idea of thematic pooling. The Secretariat plans to prepare a proposal on thematic pooling of EB resources.
The Secretariat should establish the Agency's priorities as defined by the Statute.	125. I would like to encourage the Secretariat to pursue this proposal and establish the Agency's priorities as defined by the Statute. A detailed plan should be brought before the Governing Bodies for decision and exactly adhered to.
Due to the AIPS implementation work had to be deferred. TC should develop the concept.	126. The Secretariat replied that due to the IPSAS and AIPS projects which will consume considerable MTBF resources in 2010-2011, further consideration of thematic pooling will be deferred. I would like to point out that this work should first of all be done by the Department of TC.

C.3.3. Risk Management

Definition of risk	127. The Secretariat defines risk as the possibility that an event will positively or negatively affect the ability of the Agency to fulfil its mandate, meet its objectives, implement its plans or achieve its intended results. Risk can relate to strategic, programmatic, as well as operational objectives and all activities that are undertaken by the Agency.
The IAEA deals with sensitive risks.	128. The IAEA is dealing with more sensitive risks than most other international organisations. The Secretariat should therefore be aware of its operational, financial and reputational risks. With a specific risk management system the Secretariat would be able to control the various other mechanisms to prevent such risks. Establishing effective risk management in the organizational culture is a challenging but necessary endeavour.
The Agency's risk management system is not yet completed.	129. In view of this situation, my staff and I identified the need for a risk management system in the IAEA. The Secretariat introduced risk identification and risk analysis. I noted, however, that an overall risk assessment was not yet completed, although a risk management policy and related guidelines had already been issued.
Risk management is still incomplete.	130. I recommend that the Secretariat had introduced the concept of risk management in planning the 2010-2011 Programme and Budget. I agree with the contents of this concept even if risk management has not yet been completed.

Risk management should be implemented. I will monitor its development.

131. I would recommend that the Secretariat complete the Agency's overall risk assessment and fully implement the risk management system as soon as possible. My staff and I will monitor the development of an effective risk management system in the IAEA.

C.3.4. Procurement

Procurement Service is making progress in consolidating its functions.

132. In a Management Letter of January 2009 I reported on the progress made in consolidating procurement functions in MTPS. However, considerable work still has to be done. The Secretariat has taken action to address this concern and is introducing an Agency-wide Procurement Strategy. This is based on a risk assessment of the categories of goods and services purchased by the Agency and was finalised by 31 March 2010 and will henceforth be revised and implemented each year as of 1 January.

The lack of a strategic approach to supply chain management was addressed.

133. Because the Secretariat lacked an efficient supply chain management, there was still a high number of low value procurement transactions. I am assured that this concern will be addressed with the Agency-wide Procurement Strategy and other measures being taken by the Secretariat to substantially reduce the number of low value transactions. It is acknowledged that with the full support of client Divisions, MTPS is now engaged in the project design/planning phase and after a transition period during 2010 will no longer be merely reacting to requirements.

Procurement IT-systems are still inefficient as long as AIPS is not yet available.

134. More than three years after establishing MTPS a positive impact on procurement functions is now becoming apparent. However, the Secretariat is still using two IT procurement systems which were old and needed considerable maintenance. An interface to AFIMS is missing. While this causes redundant work also in MTBF, it is acknowledged that both the existing procurement systems are to be superseded by AIPS and the Secretariat should not be investing further in what will be redundant systems by Quarter 1, 2011.

Use of basic supply agreements is partially unsatisfactory.

135. The Secretariat uses one BSA for the purchase of desktop computers and monitors. A separate advertisement for the monitors would have resulted in a price reduction exceeding €10,000 in 2007. For more than ten years the Secretariat has purchased office equipment and furniture from one main vendor without an effective BSA. As part of the Agency's Procurement Strategy for 2010, all BSA and potential BSA are under review to determine how both costs and transaction costs may be optimised to provide the best overall cost outcome for the Agency.

The AIPS project will further improve procurement in the Secretariat.

136. The Secretariat is improving the procurement process in advance of the implementation of AIPS. As an integral part of the AIPS project, fundamental changes to the Secretariat's financial rules and procedures are planned. AIPS plateau 1 will provide an integrated financial procurement system.

A Strategic Procurement Plan was issued.

137. The Secretariat filled the position of Senior Strategic Supply Management Officer in August 2008 and issued the Secretariat Strategic Procurement Plan. Further, MTPS intends to emphasize strategic planning, technical standards and closer work with requesters. I have been informed that during 2010 the Secretariat will implement an Agency-wide Procurement Strategy. I strongly support this approach.

Advantage should be taken of any kind of synergies and economies possible.

138. I appreciate the measures taken by the Agency and strongly support implementing them as soon as possible. Furthermore, the Secretariat should take advantage of any kind of synergies and economies possible as described in my recommendations.

C.3.5. Human Resources

Review of the work of the Division of Human Resources

139. Since the beginning of my mandate, my staff have repeatedly reviewed activities in the area of human resources (HR). In 2009 they dealt with the issue of Temporary Assistance and, more generally, with the overall effects of the Agency's stated staff rotation policy.

C.3.5.1 Human Resources Post and Contract Management

The Agency employed 18.4% TA staff.

140. As of June 2009 the Agency employed 393 staff members on temporary assistance (TA) contracts representing 18.4% of the total number of staff. 189 of the above mentioned 393 TA staff were appointed on a short-term basis and 204 on an advertised medium-term basis (table 5 refers).

Type	Number of Staff		
Temporary Assistance (TA)	393 (18.4% of all staff)		
Short Term	189 (8.8% of all staff)	117	Monthly short-term (MST) contract
		72	Unadvertised fixed-term temporary assistance (unadvertised FTA) contract
Medium Term	204 (9.4% of all staff)	204	Advertised fixed-term temporary assistance (advertised FTA) contract

Table 5: Figures for the different types of TA, with percentages of all staff.

Reasons and time limits for the use of TA staff.

141. The Agency's Staff Regulations and Rules and the supplementing guidelines (Staff Regulations and Rules) define TA as assistance required for a limited, specified period due to

- the absence of regular staff on maternity, extended sick or extended special leave;
- a vacancy, pending the filling of the post through recruitment action;
- unforeseen increases in the workload or new activities or
- conferences or other activities of a limited duration.

Short-term TA staff are usually hired up to two years and medium-term TA staff are hired for assignments for periods between two years and a maximum of seven years.

Staff Regulations and Rules were ambiguous and partly inconsistent.

142. My staff noticed that the respective Staff Regulations and Rules were ambiguous and partly inconsistent, e.g. concerning the types of contracts and the observance of the established time limits for TA staff.

OIOS already addressed this problem in 2005.

There are two different contract types for short-term TA staff.

25 % of the short-term contracts and at least 7 % of the medium-term contracts exceeded the time limits.

The reform of the post management and the contract systems was continued in 2009.

MTHR combined established and medium term posts under one heading and the relevant FTA contracts were converted to FT contracts.

The HR management reform will be finalized in early 2010.

I appreciate the Secretariat's reform process. Streamlining the post management system marks a first step.

It remains to be seen which further measures the Secretariat takes to rationalize its HR management.

143. OIOS already addressed this problem in 2005 and recommended e.g. that the Administration Manual (AM) should "*be revised to include the specific policy on medium-term and short-term appointments*" and "*use more definitive language*". Despite these OIOS recommendations, the Secretariat did not complete this recommendation until 2009, due to related post management reforms at the Agency, and contract management reforms across the UN.

144. The TA staffing practice evolved from the Staff Regulations and Rules, SEC/NOT 1692, and practices of recognising a change in assignment as a new contract. In 2009 the Secretariat appointed short-term TA staff with two different types of contracts,

- MST contracts
- unadvertised FTA contracts.

These contract types should be rationalised, and any positions requiring an appointment of more than two years should be advertised.

145. As of June 2009 about 25 % of the short-term TA contracts, (both MST and unadvertised FTA), and at least 7 % of the medium-term contracts exceeded the above mentioned time limits of two and seven years respectively. The longest short-term contract had a total duration of 7 years and 11 month, the longest medium-term contract was granted for more than 14 years. These exceptions arose from a practice of considering a new assignment to be a new contract term.

146. During my examination of the Secretariat's TA staffing practice the Division of Human Resources (MTHR) continued its work on the reform of the post management system. The consequential reform of fixed term contracts was completed in early 2010. The reform of short term contracts should take into consideration the United Nation's contract management reform, which was launched in 2009.

147. As a first result MTHR combined the established and medium-term posts under one heading. The medium-term posts were phased out with effect from January 2010. Provided that these posts are fully funded from the regular budget and that there is an ongoing need for the functions, the contracts of these staff members will be converted from FTA contracts (advertised) to Fixed Term (FT) contracts. MTHR estimates that almost all of the 204 advertised FTA contracts will be converted.

148. According to the Secretariat, the reforms of post management and the contract systems are still in process and will be finalized in early 2010. MTHR already announced that all the inconsistent policies covering short- and medium-term appointments will be replaced by the reformed policies.

149. I welcome the Secretariat's reform of its HR post and contract management system. The streamlining of the post management system by combining established and medium-term posts under one heading and the conversion of the directly related FTA contracts to FT contracts marks a first step in the right direction, particularly because both posts were already used almost identically in the past.

150. Because the post and contract reform process is still open it remains to be seen which other measures the Secretariat will take to rationalize its HR post and contract management system. I encourage the Secretariat to consistently continue on its path of improvement. One additional measure should be to further reduce the number of contract types.

Report on the financial and management implications of the reform.

151. I recommend that the Secretariat should report on the measures as well as the financial and management implications of the HR post and contract management reform to Member States one year after the end of this reform process (30 June 2011 at the latest).

C.3.5.2. Staff Rotation Policy

The RP has some avoidable negative effects on the performance of the Agency and should be reassessed.

152. The IAEA introduced its RP from the outset. It limits the duration of employment of most Professional staff (P-staff) in the organization to a maximum of seven years. P-staff get an initial contract for three years and up to two further contracts for each two years (FT). About 40% of the P-staff are on a long-term (LT) contract. I fully accept the principle of the RP. Nevertheless it has shown avoidable negative effects on the Agency and should therefore be reassessed.

The Agency's Statutes postulate that permanent staff shall be kept to a minimum.

153. The RP is derived from the Agency's Statutes which provide that "*its permanent staff shall be kept to a minimum*" and "*the paramount consideration in the recruitment and employment of the staff ... shall be to secure employees of the highest standards ... and to the importance of recruiting the staff on as wide a geographical basis as possible*". The Statute does not contain a percentage which defines the proportion of permanent staff.

The General Conference wants more staff members from un- and under-represented countries.

154. Furthermore the General Conference (GC) has repeatedly instructed the Secretariat "*to increase the recruitment of staff members from developing countries and those other Member States which are unrepresented or under-represented*" and is "*concerned that the representation of developing countries and certain other Member States ..., particularly at the senior and policy-making levels, continues to be inadequate*". Member States have also encouraged the Secretariat to strive for gender balance in each area.

The Secretariat has established an informal benchmark of 40% P-staff on LT contracts.

155. In order to implement the requirements of the Statute and the General Conference resolutions, the Secretariat considers that clearly less than half of the P-staff should be on LT contracts at any one point in time. Therefore the Secretariat has established an informal benchmark percentage for P-staff on LT contracts, namely not more than about 40% of P-staff.

C.3.5.2.1 Current Staffing Practice

39.5% P-staff were on LT contracts in 2009.

156. As of 1 October 2009 approximately 39.5% of all P-staff (excluding short term staff) had LT contracts. Until 2009, the Secretariat monitored only staff on established posts. Now that established and medium term posts have been consolidated into a single post register, the percentage of staff on LT may be monitored more transparently. The following chart shows the percentage of P-staff on LT contracts as a total and differentiated by Departments over the past five years:

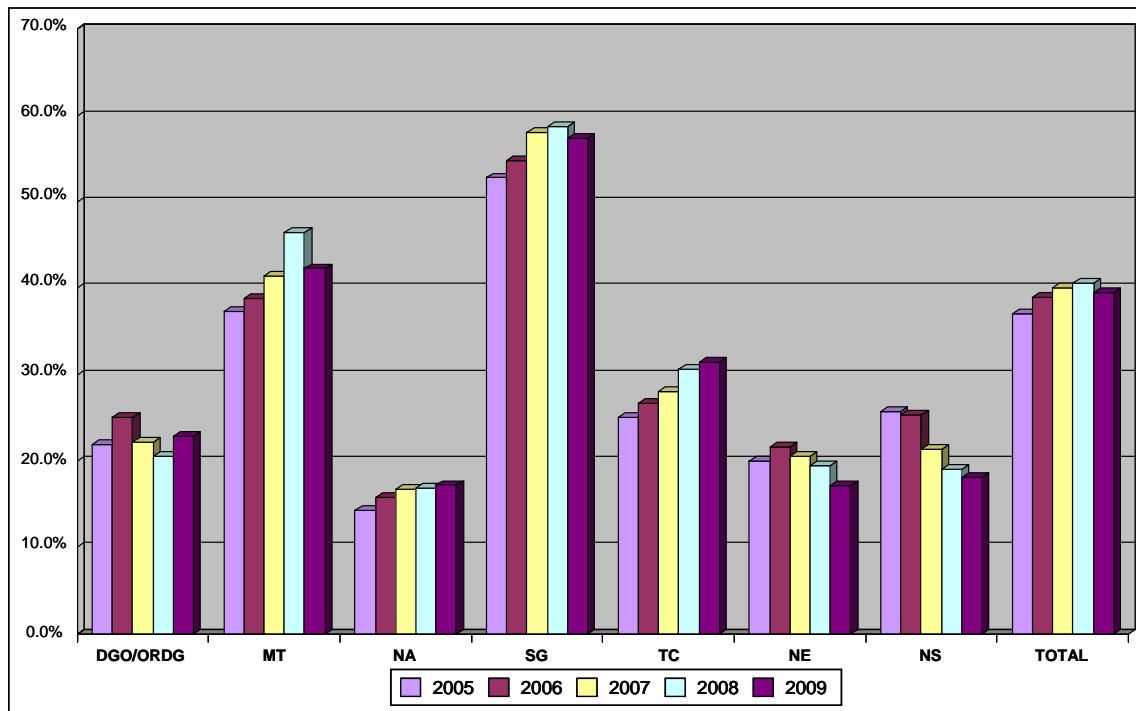


Table 6: Percentage of P-staff on LT contracts 2005 – 2009 (as at 1 October each year)

Special needs for a higher level in SG reduce the scope in the other departments.

157. The Department of Safeguards (SG) has a higher percentage of LT staff than the other departments. Its percentage has increased from 53% to 57% over the past five years and reduces the scope for LT contracts in the other departments. According to the Secretariat, special needs related to the recruitment and retention of highly specialised staff, largely inspectors and analysts, require this. Moreover the chart shows wide variations between the different departments.

High percentage in MT due to complexity of administration.

158. In the Department of Management (MT) the percentage increased from 37% up to 42% and is close to the Agency's average. According to the Secretariat, MT's higher percentage compared to some other departments is due to the complexity of administration and the need to retain administration and management knowledge over time.

Low percentage in the technical departments due to the need to continuously acquire the latest skills and knowledge.

159. In contrast to this, the percentages in the Departments of Nuclear Sciences & Applications (NA), Nuclear Energy (NE) and Nuclear Safety & Security (NS) lie only between 14% and 26%. In NE and NS the percentage decreased over the last five years by 3 and 8 percentage points respectively. The Secretariat justifies the low level in the technical departments with the need continuously to acquire the latest scientific skills and knowledge in these areas.

Recruitment of staff in the scientific and technical areas will become more challenging.

The Secretariat should ensure a judicious mix of LT and FT appointments in all departments and consider flexible solutions.

I recommend an Agency-wide common approach at a level higher than 40%.

Fresh knowledge and expertise could be achieved by special programmes.

160. According to the Secretariat the recruitment of staff over the next decade will be more challenging, particularly in the areas of nuclear engineering, nuclear physics and nuclear chemistry. The Secretariat has considered undertaking several initiatives to enhance the number of well-qualified candidates for vacancies, including targeted recruitment missions and selective search activities. The Secretariat has identified the possibility of extending these initiatives, and also to consider developing P-staff internally, relaxing the RP, or possibly recruiting or extending staff beyond the age 62 years. In this context I see the danger of the RP appearing to be a disincentive to many highly qualified potential applicants and can make the Agency appear to be less attractive as an employer, in particular for high performers.

161. I understand the above-mentioned reasons for a higher percentage of P-staff on LT contracts in SG. Nevertheless this justification also applies to other departments due to the complexity of their project management, the operation of highly sophisticated instruments and procedures, unique scientific and technical tasks, etc. The Secretariat should ensure a judicious mix of LT and FT appointments in all departments including SG. Flexible solutions should be considered so that there is no need to rotate well performing staff out of the organization. The aim should be an appropriate balance between institutional memory and the ability to attract fresh knowledge and expertise.

162. I recommend an Agency-wide common approach at a level higher than 40%. I am aware that the Secretariat in some areas has to be able to react to changing scientific programmatic and project requirements and may wish to keep the rate of permanent appointments at a lower level. On the other hand, specialties e.g., in SG, could be given extra attention if necessary. The Secretariat should gradually increase the percentage of LT staff.

163. The Secretariat's aim to bring in fresh knowledge and expertise without losing institutional memory could also be achieved by employing young graduates on special programmes in addition to the common contract system. One example of this is the programme established in the NA laboratories in Seibersdorf for PhD students using Special Service Agreements (SSA).

C.3.5.2.2 The effects of RP on gender balance

In P and higher categories, the share of women in the Secretariat was 23%, one of the lowest in any UN organization.

RP is a handicap to achieving gender balance.

164. In 2009 42% of total staff at the IAEA were female. In the P and higher categories, the share of women was 23%, one of the lowest in any UN organization. The average in the UN system was around 37%. A staff survey on 'Gender Balance in the Professional Level at IAEA' conducted in 2005 showed that the RP played a significant role in producing a continuously low percentage of women in the categories mentioned. It was felt to be the most important factor preventing the creation of a career path for staff and at the same time hindering the recruitment and retention of well-qualified women.

165. I would like to point out that the RP is also a handicap to achieving gender balance. Therefore the Secretariat should target the UN average of 37% women as minimum when reassessing the RP.

C.3.5.2.3 The appraisal system

Managers frequently regard the RP as an instrument to remove poor performers.

166. Currently a high percentage of P staff on FT contracts stay with the Agency for seven years. Managers regard the RP as one instrument to remove poor performers without having a personal confrontation with them through the performance appraisal procedure.

RP is not needed to get rid of poor performers.

167. Getting rid of poor performing staff is frequently mentioned as one of the rationales for the RP. In my view the RP should not be applied in this way, as this has negative effects, particularly on the staff motivation. I believe there are more appropriate ways of ensuring that poor-performing staff are dismissed.

During FT appointments the Secretariat has at least three opportunities to remove poor-performing staff.

168. During FT appointments the Secretariat has at least three opportunities to remove poor-performing staff. The first occasion is during or at the end of the one year probation period. The 'unsatisfactory performance procedures' could also be used at any time. Further occasions are at the end of the initial three-year contract and at the end of the first contract extension. Poor-performing staff should not be retained any longer than is necessary.

Prerequisite is a review of the application of the current performance appraisal system.

169. Prerequisites for this include an effective, credible and fair performance appraisal system, probationary system and procedures for unsatisfactory performance. The Secretariat's stated that the current system meets these requirements so managers should be expected to proactively use them.

C.3.5.2.4 Reporting and costs associated with the RP

There is no transparency on the efforts needed to implement the RP.

170. The Secretariat has no regular reporting on the implementation of the RP, e.g. the number of staff members who separated and who were recruited annually. The lack of reporting also means that the costs and the benefits associated with the RP are not brought to light. In addition to the direct financial costs for travel, removal, repatriation grants etc., implementing the rotation policy has also a considerable impact on the workload in MTHR. The RP increases the work involved in advertising, travel arrangements, recruitment, making payments to staff, staff training and development, and leads to higher staffing requirements, particularly in MTHR. Management of the technical departments is also involved because of the high number of recruitment activities (e. g. interviews).

The Secretariat should report to the Governing Parties biennially on the implementation of the RP.

171. I note that there is a lack of transparency concerning the implementation of the RP and its associated costs. To remedy this I recommend that the Secretariat should report biennially to the Member States on this subject. The report should provide the key figures of the RP, such as the number of staff separated and hired each year, the number of FT/LT conversions and the percentage of LT staff per department. The reporting should also include at least the costs for the assessment and recruitment of FT staff, payments for separation and repatriation of FT staff, legal costs, MTHR staffing and staff training and development.

C.4. Nuclear Security

C.4.1. Introduction

In 2009 my staff carried out a Field Mission to Nuclear Security Projects in four African countries.

The goals of the projects

The implementation, scheduled for 15 months, was extended to December 2008. In summer 2009 only one RPM had been successfully installed.

172. In July and August 2009 my staff visited four African countries which had been found eligible to receive support under the European Community Contribution Agreement with the IAEA, signed on 22 December 2006. The EU supports IAEA activities in the areas of nuclear security and verification and in the framework of the implementation of the EU Strategy against Proliferation and Weapons of Mass Destruction.

173. The results for Project 3 under the above mentioned Agreement “Strengthening of States’ Capabilities for Detection and Response to Illicit Trafficking” were outlined as follows:

- Improve knowledge about and circumstances of illicit nuclear trafficking
- National frameworks established through expert assistance to combat illicit trafficking and to improve the national coordination of control of cross-border movements of radioactive materials, sensitive nuclear equipment and technology
- Border monitoring equipment upgraded at selected border crossings
- Training provided for law enforcement staff.

174. The implementation phase of the Contribution Agreement started on 1 February 2007. Including an evaluation phase, the implementation period was scheduled for 15 months, in other words the project was supposed to end by 30th April 2008. The implementation period was extended to the end of December 2008. During the on-site visits in summer 2009 my team found that in only one of four countries a RPM had been successfully installed.

C.4.2. Support and Technical Problems

The absence of cooperation between the responsible local authorities resulted in shortcomings because the local personnel were not integrated in a coordinated process of support and training.

Technical problems such as missing protection at the back and faulty measurement occurred. The responsibilities and cooperation of the local authorities should be clarified before commissioning an RPM.

175. This RPM started detection two months before the on-site-visit. After installation and commissioning in a warehouse at the airport, the local personnel handling it was not integrated in a coordinated process of support and training. This was due to an absence of cooperation between the responsible local authorities and was contrary to the recommendation in the Concept of Operations that the IAEA had made. Running such a highly technical, expensive and sensitive apparatus may be more challenging due to the fact that several authorities have different responsibilities in the installation and around the installation, and not one of the involved authorities sees itself in the position to handle the installation responsibly alone.

176. My staff also found two technical problems:

- Contrary to IAEA recommendations in the acceptance test report, the RPM was not protected at the back against damage from goods stored directly nearby.
- A faulty measurement was triggered when the light of the warehouse was switched on.

I recommend clarifying the responsibilities and cooperation of the local authorities in writing before commissioning an RPM. I further recommend that the Secretariat produce a draft model agreement for this purpose.

C.4.3. Relocation

In one case the location originally chosen for an RPM installation had to be changed leading to delays.

177. In the next project my team learned that the location originally chosen for an RPM installation had to be changed and consequently the RPM installation was delayed. A new customs service building was erected in the immediate neighbourhood of the originally chosen location. The X-ray-scanner of the customs service integrated in the building prevents an interference-free running of the RPM. Therefore the RPM location had to be redesigned and new fences installed to prevent vehicles from bypassing the installation without being scanned. These new fences are still not in place.

When such delays arise, especially in the context of relocation, consideration should be given to postponing the delivery of equipment. I recommend fully preparing the site for an intended functionality before installing an RPM.

C.4.4. Redesign

At another site the location of the RPMs had to be redesigned resulting in difficulties. The issue of physical protection against theft and vandalism was not resolved either.

178. A redesigning was necessary at another site. At a site with several railway-lines and two train stations it was originally planned to install two RPMs (one for each direction) near one train station. Later, it was decided to place one set at each train station. This led to difficulties in installation which the IAEA was addressing with the vendor and local counterparts. At both places the issue of physical protection against theft and vandalism was not resolved. Moreover, power supply was not available.

I recommend assuring power supply and protection against theft or vandalism before installing an RPM.

C.4.5. Risk Assessment Concerning Physical Protection

Risk assessment concerning physical protection did not lead to precise arrangements at each site.

179. Risk assessment concerning physical protection was conducted for these projects on the basis of a Site Selection Questionnaire, but did not lead to precise arrangements at each site. A more comprehensive risk assessment covering the most diverse possible physical damages has still not been completed. Therefore, further thought should be given to the criteria used and the consequences arising from the risk assessment. This has to be included in Nuclear Security Series No. 1, currently under revision.

The delivery of equipment should be adapted to the progress of the project.

180. The progress of a project can be influenced by various events requiring adjustments of the time schedule. In particular, the delivery of equipment should be adapted to the progress of the project. Early delivery, for example, can entail long storage time and related risks (storage costs, risk of theft or damage, reduction of value etc.)

C.5. Technical Cooperation

C.5.1. Cooperation in the UNDAF process

The Secretariat did not achieve significant improvements in cooperation with other UN organizations over the past years.

The Secretariat did not use all its possibilities to achieve a satisfactory degree of cooperation.

Operating without Field Representatives, the Agency has to rely on information and assistance from third parties.

NLOs who play a vital role in project implementation are officials from the recipient countries.

Many project progress reports had not been transferred as required.

Missing PPRs is an old problem which cannot be solved by the new possibilities offered by the Programme Cycle Management Framework.

Failure to submit PPRs should have consequences for the Member State.

181. In my previous reports from the year 2004 onwards and multiple Management Letters on Field Missions I had repeatedly stated that cooperation and exchange of information with relevant organizations concerning the Agency's projects in related fields made sense that appropriate arrangements and measures should be initiated to achieve this.

182. The audits of the past years show that the Secretariat did not use all its possibilities to achieve a satisfactory degree of cooperation. In addition the respective findings of the 2008 and 2009 Field Missions supported my conclusion. In general, only in a few fields basic improvement was detectable, e.g. partnership with WHO in "Joint Programme on Cancer Control" in March 2009. I appreciate the modest efforts the Secretariat has made, but these measures can only be the beginning of a continuing development process.

183. Unlike other organizations providing technical cooperation, the Agency does not have the resources to operate with Field Representatives in the recipient countries. It has to rely on information and assistance from third parties. To overcome this rather unusual situation, the Secretariat cooperates with officials from the recipient countries.

184. The focal points for the local activities of the Agency in recipient countries are the National Liaison Officers (NLO) who play a vital role in project implementation. However, the NLOs are first of all representatives of their Member State and insofar not in all cases a suitable link between the Agency and the recipient country as partner in the project implementation. Their roles and responsibilities had not been defined in the past, but in February 2008 the Secretariat issued "The National Liaison Officer: Roles and Responsibilities".

185. Many project progress reports (PPR) were not available in the Agency because they had not been transferred as stipulated in the guidelines. The Agency could therefore, not monitor projects sufficiently. In some projects key indicators had been defined and in others they had not.

186. I already stated in my year 2005 report the poor delivery of PPRs. I had recommended that the Agency should ensure that PPRs were produced in a comprehensive and timely manner and in cases of non-compliance measures should be taken. The Field Missions in 2008 and 2009 supported this finding, even though in 2006 the Secretariat had stated that the Programme Cycle Management Framework (PCMF) would increase the ability to monitor outcomes effectively. Finally, in January 2010, the Secretariat stated that in August 2009 the new PCMF application had been introduced, facilitating the submission of PPR's by counterparts to meet their obligations.

187. I consider it extremely necessary that the Secretariat should exert its influence to ensure that PPR's are consistently provided and project key indicators defined. When a Member State fails to meet its obligations, it should be strongly requested in writing to fulfil them. If there is no improvement, further measures should be considered.

<p>Internal and External Auditors often have difficulties in identifying a counterpart to assist in field missions.</p>	<p>188. Further, there is neither a counterpart identified to assist internal and external auditors on field missions, nor do auditors find office space and equipment in the project areas. Member States do not always see an obligation on their part to accommodate and assist planned audits and evaluation missions carried out by Internal or External Auditors. Sometimes it is difficult to get a reply from the Member States concerning an announced visit.</p>
<p>The Agency's Project Agreements need to have a cooperation clause.</p>	<p>189. I already raised this issue in my year 2007 report. At that time I had recommended that the Agency's Project Agreements need to have a clause calling on Member States to cooperate with the Agency in this area. There has been no detectable change of the procedure in the meantime. The difficulties experienced in organizing the Field Missions in 2008 and 2009 support my conclusion. Furthermore, the Agency's activities are not visible nor are its staff known by other organizations working in related fields.</p>
<p>The lack of the Agency's field presence requires intelligent solutions.</p>	<p>190. As the Agency does not operate with Field Representatives and does not receive sufficient and reliable information from the field, neither from the NLOs nor through proper reporting in PPRs, I consider it indispensable to find intelligent ways to ensure efficient project management. The prime means of achieving this would be to liaise closely with the UN coordinator as the formal representative of all non-resident Agencies in each country.</p>
<p>The Agency participates only marginally in the cooperative framework of the UN.</p>	<p>191. I am aware that the success of a project significantly depends on the fruitful cooperation between the Agency and the recipient Member State as partner of the implementation process. Nevertheless, another excellent means of overcoming the Agency's cooperation dilemma would be to make use of the United Nations Development Assistance Framework (UNDAF) process which was developed to bring greater coherence to the UN programmes. However, the Agency participates only marginally in the UNDAF process. Up to the end of 2008, the Agency participated in only three out of more than one hundred UNDAF processes worldwide; last year four more documents were signed with one additional signature pending. The Secretariat is currently actively participating in 19 other UNDAF processes.</p>
<p>No field representation and insufficient reporting require participation in UNDAF. I have doubts about the Secretariat's awareness of the need to join UNDAF.</p>	<p>192. I had already raised this issue in my report for the year 2005 and the following ones and encouraged the Secretariat to embrace the objectives of UNDAF if reasonably possible, i.e. in fields where the Agency does not have a leading mandate, which is the case for two thirds of the current TC Programme. The Secretariat stated that active participation in the UNDAF process will greatly facilitate the achievements of this objective. Despite this statement, I found it disappointing that a document on "Partnership and Resource Mobilization Policy" (SEC/DIR/88) issued by the Secretariat on 9 February 2010 did not even mention the existence of an UNDAF process.</p>
<p>The Secretariat should seek cooperation with UNDAF whenever reasonable.</p>	<p>193. I strongly urge the Agency to work together with other partners and consider it of the utmost importance that the Secretariat should henceforth seek participation under the UNDAF-process. I welcome the Agency's efforts to introduce this approach and recommend further extending participation in UNDAF. This process not only provides for effective cooperation to the benefit of the recipient State but also raises visibility of the Agency's TC efforts, which are not widely known among entities providing TC. I will keep this issue under close review.</p>

C.5.2. Other recurrent findings

<p>Awareness of protection of rights over new mutant varieties should be raised:</p>	<p>194. A further issue which has been repeatedly raised in my prior reports concerns the protection of the Agency's intellectual property. The projects on mutation breeding generated marketable mutant varieties. Neither the Secretariat nor the majority of the counterparts institutions involved have taken measures to protect intellectual property rights. I had also raised this issue in my previous reports and my Management Letter on African Regional Co-operative Agreement for Research, Development and Training Related to Nuclear Science and Technology (AFRA) issues.</p>
<p>Secretariat should seek collaboration with WIPO/UPOV to find out possible alternatives.</p>	<p>195. I encourage the Secretariat to examine risks and potentials from newly developed plant varieties. Therefore the Secretariat should seek collaboration with the World Intellectual Property Organization (WIPO) and/or the 'Union internationale pour la protection des obtentions végétales' (UPOV) to explore alternative arrangements. The Secretariat has taken note that Intellectual Property Rights from mutants should be protected.</p>
<p>For stakeholders in TC projects it is unclear what rules they have to apply.</p>	<p>196. The TC Manual for regular TC projects has been outdated since 2007 and is currently under revision. The Guidelines "Planning and Designing IAEA Technical Cooperation Projects" are also outdated; but still give some fundamental and valuable information on project design and work planning. The TC Manual and the Guidelines should be revised and completed providing tools, techniques and best practices for managing TC projects. The Secretariat stated that both documents are in the final stages of revision.</p>
<p>The TC Glossary is fragmentary.</p>	<p>197. As a basic tool for a clear understanding, the TC Glossary defines only very few of the specific terms used in Regional Agreements. The Secretariat should consider completing the TC Glossary, making clear the corresponding roles of the parties in Regional Agreements and TC projects. The Secretariat stated that the TC glossary, as part of the updated TC Manual, will include the terminology for all TC projects.</p>
<p>TC projects which take longer than expected should regularly be considered to be closed.</p>	<p>198. Many TC projects take longer than planned. In accordance with the TC Manual, the early closure or cancellation of a project can be recommended. Projects under the Regional Cooperative Agreement for Research, Development and Training related to Nuclear Science and Technology (RCA) have never been terminated on this basis in the recent past. The Secretariat should stipulate that projects taking longer than expected should regularly be considered to be closed based on concrete termination criteria. The Secretariat stated that a monitoring system has been put in place. We will cover this issue in our future audits.</p>
<p>Previously detected deficiencies have been found again.</p>	<p>199. My team again found the following deficiencies which I have already addressed in previous reports:</p> <ul style="list-style-type: none"> - Deficiencies in the flow of information to relevant counterpart institutions - Fluctuation of qualified personnel provided by recipient countries.

C.5.3. General Issues concerning the Field Mission to RCA TC projects

<p>My team carried out a field mission to three RCA recipient countries.</p>	<p>200. In August-September 2009 my team carried out a field mission to three Asian recipient countries for on-site examination of the Secretariat's implementation of regional TC projects in connection with the RCA.</p>
<p>RCA is an autonomous intergovernmental agreement that is supported by the</p>	<p>201. RCA, an intergovernmental agreement in the Asia and the Pacific Region, was established in 1972 under the auspices of the IAEA. The Republic of Korea is the host of the RCA Regional Office located in Taejeon. Seventeen Member States in the Asia and Pacific Region are the current</p>

Agency. Its focus is self-reliance among Member States. The Agency is not a party to the RCA.

For RCA projects RCA and Agency procedures apply.

signatories to this agreement. RCA has its own management mechanisms. The IAEA is not a party to the RCA, but is involved in providing secretarial backstopping, implementation and funding of RCA projects.

202. The Agency runs regional projects as “regular” regional projects or as RCA regional projects. For the implementation of RCA projects, RCA and Agency procedures apply. The main objectives of RCA are to move towards regional self-sufficiency and the maximum utilization of available infrastructure and expertise in Asia using the ‘technical cooperation among developing countries’ modality. One element to this end, Regional Resource Units (RRU) have been established under the RCA.

C.5.4. Findings related to RCA

The findings in three RCA Member States are also generally relevant.

Project implementation was similar in RCA and “regular” regional projects. Counterpart institutions were often not aware of differences of RCA and other regional projects.

Counterpart institutions felt uncomfortable because of lack of information on funds available.

The cooperation between the four Regional Agreements in place needs to be intensified.

I strongly recommend that the Secretariat increase its efforts to intensify cooperation between the Regional Agreements.

RCA projects audited cover basically the same area. Projects are continued beyond their planned time frame.

TC support should have clearly defined and achievable objectives.

203. Major findings and recommendations are presented in this chapter. They do not relate solely to RCA matters, but are relevant to TC projects in general.

204. My team found no significant difference in the implementation of RCA projects and “regular” regional projects. Several National Project Coordinators in the RCA countries visited had difficulties in recognizing the differences in the nature of RCA and non-RCA projects. Counterpart institutions were mostly unaware of special conditions and restrictions in the provision of support under RCA projects. My team made similar findings in the course of their audit last year in AFRA Member States.

205. In some cases, counterpart institutions felt uncomfortable because they were uncertain about the amounts available to them from project budgets. My team made similar findings in the course of their audit in AFRA Member States.

206. For cooperation in the field of nuclear science and technology, four regional agreements have been established. The ‘Quadripartite Forum’ should be a platform for exchange of information on matters relevant to the Regional Agreements. RCA finally did not participate anymore because in their view participation was of no value.

207. In my view the ‘Quadripartite Forum’ provides an excellent platform for exchanging information. I therefore strongly recommend that the Secretariat increase its efforts to intensify the cooperation between the Regional Agreements so that all participants can benefit from it. The Secretariat stated that it has been decided to take a proactive approach to the organization of the ‘Quadripartite Forum’ as from 2010.

208. Some RCA projects audited cover basically the same area that was already financially supported before. In my view TC projects, once approved, do not constitute a claim for ongoing support in the form of new projects, even if they have not been completed within the envisaged timeframe. I already raised this issue in my previous reports.

209. The Secretariat had agreed that TC support should have clearly defined and achievable objectives and pointed out that a comprehensive, transparent approach was now followed in the PCMF.

A comprehensive, transparent approach should be followed.

The utilization of RRUs needs to be improved

The Secretariat developed a new database to provide information to the parties concerned.

The “Guidelines and Operating Rules for the RCA Programme” are difficult to understand.

More knowledge about project management would make RCA projects more cost-effective.

Users do not fully benefit from the PCMF due to a lack of information. User requirements are not channelled through an institutionalized user representation.

In many projects the duration estimation is not stable and reliable.

Work plans are only partially comparable.

210. The audits of the past years show that there is still room for improvement and the Secretariat should do all it can to improve its approach in these respects. The Secretariat should also ensure that financial planning is in line with the content of the projects.

211. The concept of RRUs was recognized in principle, but its transformation into practical work was often hampered by lack of information. Not all counterpart institutions were familiar with information on existing RRUs and ways to make use of their expertise.

212. My team already raised a similar issue in our last year’s AFRA-audit. Details for utilization should be established and made available to the RCA National Representatives for further distribution to the National Project Coordinators concerned. The Secretariat stated that a new database has now been developed.

213. National Project Teams highly appreciated the “Guidelines and Operating Rules for the RCA Programme”, but felt that they should be simplified and streamlined. I recommend that this document should be revised to take into account the rules for regular TC regional projects, because the National Project Teams are involved in these projects as well.

214. A sound understanding of project management standards will enable project staff to give competent advice on projects. I strongly recommend that the Secretariat ensure that adequate project management knowledge is available before a project’s approval.

215. Users in RCA projects cannot yet fully benefit from the PCMF due to a lack of adequate information. There is no institutionalized user representation. The Secretariat should consider consolidating the on-line help and other PCMF documents in a user manual accessible on the PCMF website. The responsibility for user requirements should be taken over by an institutionalized user representation. In the meantime the Secretariat has announced that a consolidated user manual will be available to Member States during the 2nd quarter of 2010.

216. Often project duration was extended owing to unrealistic estimates, different standards, insufficiently defined requirements and shortcomings in implementation capabilities. The Secretariat should emphasize the need for realistic and more detailed planning in respect of all aspects of project implementation. The responsibilities of Member States’ participation should be clearly determined before project approval.

217. The structure of National Work Plans differs from country to country. There is no work plan template mandatory for all Member States. I consider it necessary to establish such a template, taking into account best practices in project management standards. Both the Regional and National Work Plan of a Member State should be shown in the PCMF as a comprehensive work plan which provides a clear overview for stakeholders at any time.

C.6. Information Technology

My staff and I continued to examine the Agency's IT. The results are presented below.

218. As stated in my reports in past years, I continued to examine the Agency's IT management. I appreciate that the Secretariat has continued to implement many of my recommendations. Some aspects are still pending implementation. My team summarized the issues that are still open in a Management Letter. I present the main contents of this report as far as the facts have already been cleared with the Secretariat.

C.6.1. IT Security Assessments, Penetration and Vulnerability Tests

The Secretariat spent half a million US\$ for IT security assessments.

219. In the past six years the Secretariat hired a company specialized in IT security assessments, penetration and vulnerability tests four times as a contractor. These assignments altogether cost about half a million US\$.

There were similar matters and recurring recommendations in the reports.

220. My staff noted that each of the reports of the contractor covered many similar matters and made recurring recommendations of the same tenor. In the Secretariat's follow-up of the contractor's recommendations these issues were mostly marked as "accepted", "implemented", "ongoing" or "in progress". I am aware that implementation sometimes takes time. However, I can see no sense in giving a recurrent mandate to an expensive contractor resulting in identical findings over several years.

The contractor stated that most of the recommendations have been made before.

221. In his 2009 report, the contractor himself stated: "It is important to note that all of the recommendations which are being made this year, with the exception of one, have been made before, and in some cases, multiple times".

Accepted recommendations should be implemented.

222. While periodic penetration testing is valuable as a measure of IT security readiness, previous recommendations should be implemented so that subsequent penetration tests can confirm that they have been effectively implemented.

C.6.2. IT Procurement – Desktop Computers

The Agency uses a BSA for the procurement of desktop computers.

223. My staff checked the procurement of desktop computers under a BSA with a Company (Company A). The agreement includes the technical descriptions of an IAEA Standard Desktop Computer, a list of options, the prices for all items and also rules for the alteration of prices and configurations. It was intended to amend this agreement as may be necessary in the light of developments in the computer market.

In spite of technical developments and declining prices, the BSA remained basically unchanged over 3 years.

224. The configurations and the prices offered in the BSA have basically remained unchanged for three years. All six BSA revisions that have been made contain only marginal changes and did neither reflect the reduction of market prices by about 50 %, nor the simultaneous improvements in performance that has taken place.

The BSA price for each desktop computer was €10 higher than the price offered by an online seller.

225. My staff's price comparison using an online seller's configuration tool showed a significant difference of €10 for a single standard desktop computer with identical configuration. In the context of a BSA and the purchase of roughly 750 units a year, even better prices should be obtainable.

Even with longer warranty savings of approximately €100,000 would have been achievable in the last three years.

The Secretariat agreed with this observation, but has not yet taken action.

The configuration of the standard model does not meet the Agency's needs. Upgrades are purchased against extra payment.

I recommend achieving possible savings by adapting the minimum configuration of hardware to the Agency's needs.

226. The Secretariat stated that soft factors such as longer warranty and on-site support were given appropriate consideration. However, upon request this service is available against extra payment. Even with these features, there is still a significant difference of at least €80 per unit at current prices. During the three years of the current BSA, the Agency ordered between 2,100 and 2,400 computers. If the price would have been adjusted regularly, I estimate the amount of possible savings to be close to €100,000.

227. The Secretariat agreed that the pricing of IT items on the BSA will be reviewed in future twice annually. Unfortunately, the latest revision does not yet reflect this. However, I have noted that the Secretariat now has taken steps to remedy this in the near future.

228. A second reason for unnecessary high prices is an outdated 'minimum configuration' involving the need of expensive upgrades. A review of 29 purchases in 2009 involving 409 desktop computers revealed that:

- 99.76% of the computers were ordered with various memory upgrades
- 81.66% of the computers were ordered with different processor upgrades
- a significant number were ordered with graphic adapter upgrades.

Additional payments had to be made for all upgrades. One can see from the growing proportion of upgrades that the configuration of the standard model does not meet the Agency's needs.

229. I have already repeatedly recommended achieving possible savings by adapting the standard configuration of hardware to the needs of the Agency. With a view to significant possible savings, I reiterate my recommendation and expect BSAs to take reduced prices and enhanced technical standards into account in future.

C.6.3. IT Procurement – Printer related services

The supplier was entrusted with the unpacking of printers and local driver installation.

The supplier received a fee of €70 per hour for simple services.

The Agency has had a BSA for the repair of printers outside the warranty since 2009.

The new supplier receives the same fee per hour for all services. Pricing is not adjusted to the quality of service.

230. My staff found a considerable number of service orders for Company B in 2009. Beside the repair of printers, the vendor was also entrusted with simple services such as unpacking, local printer driver installation, changing of toner cartridges or cleaning of clogged paper trays. These activities are classic common services usually carried out by a user helpdesk or first level support.

231. The supplier charged a fee of €70 net per hour for nearly all service requests without an appropriately differentiated pricing. This fee was vastly overpriced for the simple services provided. The payment on an hourly basis equalled the remuneration of a staff member at professional level.

232. The Secretariat stated that a BSA was established in April 2009 for the repair of HP printers with Company C. Since then, the repair service is carried out by the vendor if the printer is under warranty and by Company C under the BSA if it is not covered by warranty.

233. The BSA still includes a charge of €64.34 per hour with a minimum charge of half an hour. There is still no differentiation between the kind of work and the quality of service. I recommend that in future prices are fixed which are appropriate to the quality of service.

IT support staff could carry out numerous tasks at lower cost than a supplier.

There is an information security risk because the printer vendor support staff use administrative privileges.

234. I further recommend that the Secretariat should not entrust a supplier with simple work such as unpacking or installing printer drivers. The time required for troubleshooting could be shorter and costs lower, if IT coordinators or helpdesk staff would be made responsible.

235. From the Secretariat's answer I further learned that "printer vendor support staff use Agency domain accounts with administrator privileges". Even if the "privileges are very limited and specialized" I recommend keeping the risk for IT security and Information security as low as possible, particularly if these staff work on desktop computers in security areas.

C.6.4. Information Security Responsibilities

I found multifaceted positions, roles and groups with functions and responsibilities concerning information security in the Agency

There were no clear definitions of the particular functions and the related interfaces between them; as a consequence information security was not managed effectively.

I suggested clarifying roles and responsibilities.

The secretariat agreed with my recommendation and drafted an improvement plan.

I recommend enhancing the noted efforts. To meet the demands of adequate management standards and to ensure information security of the Agency in the future, the implementation of an Information Security Management System is required.

236. Examining the information security of the Agency, I found multifaceted positions, roles and groups with functions and responsibilities in this regard, e.g. Chief Information Officer (CIO), Director of the Division of Information Technology (MTIT), Agency Information Security Officer (AISO), Director of the Division of Information Management (SGIM), Central Security Coordinator (CSC), Agency Classification Officer, Information Technology Committee (ITC) and Information Security Policy Steering Group (ISPSG).

237. On the one hand, I welcome the obvious increase of awareness of the issue of information security in the Agency. On the other hand, a large number of parties responsible for managing and executing aspects of information security do not guarantee a high security level. Because there were no clear definitions of the particular functions and the related interfaces between them, there was a strong probability of overlapping functions or gaps in responsibility. I still have to state that information security in the Agency was not managed effectively and did not lead to the desired result.

238. I suggested handling information security issues in an unambiguous and consistent manner and encouraged the secretariat to clarify roles and responsibilities in this area.

239. The Secretariat agreed with my recommendation and developed an "Information Security Policy Improvement Plan" as a first step to improve the related policies. For the future, the plan states that it is recommended to "fundamentally revamp the Policy using the ISO 27002 standard for security policies". The plan was presented by the CIO in the Program Coordination Committee and will be released as a SEC/DIR in the near future.

240. I recommend enhancing the positive efforts to clarify information security roles and responsibilities. I support management's idea to "fundamentally revamp the Policy". To reach an adequate information security level, the Secretariat has to ensure effective implementation of an Information Security Management System based on the appropriate international standards ISO 27001 and 27002. This task has to be conducted by one Agency-wide responsible officer, who has to be named, appointed and resourced in an unambiguous way. In this connection I want to remind the Secretariat of my recommendations concerning IT governance, especially referring to the role of the CIO.

C.6.5. Scientific and Technical Information Resources

The Agency operates more than 200 scientific and technical information resources.

Different approaches and technologies have been used.

There were no Agency-wide binding guidelines for development and operation of scientific and technical information resources.

Some initiatives to harmonize or integrate these information resources took place in recent years; however the situation is still disappointing.

I welcome steps to harmonize or integrate scientific and technical databases. I recommend executing necessary measures to reach a satisfactory state for internal and external users.

I suggest enhancing the present insufficient structures. The CIO and the NSG should carry out this task.

241. The Agency operates more than 200 scientific and technical information resources such as databases, applications and other IT-based accumulations of information. The exact number of these information resources used for internal and external purposes could not be fixed because the necessary documentation was missing.

242. These information resources generally have been developed by the functional areas of the Agency responsible for their respective content. Many different approaches and technologies have been used to realize the required functions in a content-oriented way.

243. There were no Agency-wide binding guidelines concerning the development and operation of scientific and technical information resources, neither with regard to their technical aspects, such as software coding, nor to the content aspects, such as data quality, consistency and redundancy. Consequently, an uncoordinated and partly redundant variety of various information resources of dubious quality exists.

244. Even though some initiatives to harmonize or integrate these information resources has taken place in recent years, e.g. the “Rationalization of IAEA Databases Project”, the implementation of “Nucleus” as the common access point to the IAEA’s scientific, technical and regulatory information resources or the appointment of the “Nucleus Steering Group” (NSG), the current state is still disappointing. A number of necessary measures to reform the situation, which were originally requested by the Programme Coordination Committee (PCC) and planned by management, have been pending for some years.

245. I welcome the positive steps already made to harmonize or integrate scientific and technical databases within the Agency. I am of the opinion that the quality of content and the manner of presenting special scientific and technical information are – as a core competence and even hallmark of the Agency – important for its standing and image in the international professional world and as a base for its own professional tasks. I therefore recommend that the Secretariat implement the necessary measures without additional delay to meet internal and external requirements adequately.

246. This task should be carried out by the central IT institution, the CIO. He has a neutral status to all the content owners in the programmatic areas and could enhance the current inflexible structures. The NSG should be responsible for the coordination of the content-related matters and advise the CIO in this respect. I recommend providing the CIO and the NSG with the necessary authority, tools and resources for this task.

D. Follow-up on the results of my findings and recommendations last year and in prior years

D.1. Administrative Matters

A pilot of an Agency-wide charging system for procurement services has been initiated and seems to be successful.

247. In my report last year, I recommended considering the establishment of an Agency-wide charging system for procurement services.

The Secretariat has introduced a procurement card pilot for low value items to be procured over the Internet, or in the event of an emergency crisis. The pilot use of the procurement card seemed to be successful so the Secretariat intends to fully implement the widespread use of such cards for low value/low risk procurement by the end of Quarter 3 of 2010.

Consultants will be hired at the Professional level within the promulgated fee range.

248. I recommended that the Agency should recruit consultants only at the professional level and should comply with the given limit for consultant fees. The Secretariat informed me that consultants will be hired at the Professional level within the promulgated fee range. Any rare need for an exceptional approval will be a matter for the Director General. I appreciate the efforts made and will follow further developments.

D.2. Travel

The recommended separation of duty travel reporting from claim submission was implemented.

249. In my report last year I pointed out that the processing of travel claims could be accelerated. In this connection I recommended considering the separation of duty travel reporting from claim submission. This was implemented by the Agency as of 1 January 2009. My team and I will review during this year whether this has resulted in positive effects.

The existing rules prevent the Agency from making considerable savings. Staff travel rules have been revised but have still not been issued officially.

250. In my report last year I recommended considering a reasonable extension of the acceptable travel time in order to make significant savings in the costs of duty travel. In the course of the audit of travel, I noticed that the time frame set forth in the existing rules prevents the Agency from saving significant amounts. I recommended changing the rules in such a way that the time frame would be extended in cases where costs could be reduced by at least 10 %. The rules have meanwhile been revised but have not yet been issued officially.

A decision on how to proceed with the reduction of the lump sum entitlement for home leave travel is still pending.

251. I encouraged the Secretariat to consider the OIOS recommendation to reduce the lump sum entitlement for home leave travel from 75% to 65 %. A decision on how to proceed with this proposal was expected within the first quarter of 2009, but an official announcement is still pending. As revised staff travel rules have not yet been issued officially, I will follow further developments during the course of this year.

D.3. Safeguards and Nuclear Security

The Secretariat has taken further corrective measures to improve inventory control.

252. In my previous reports, I recommended that every case of missing Safeguards Inspection Equipment should be explained by the person responsible. Moreover, OIOS should play a more active role in equipment management and in the monitoring of stocktaking. The Secretariat reported that all procedures for collecting explanations for missing equipment by

responsible persons are currently in place. Further, OIOS monitored the stocktaking of the Safeguards Inspection Equipment in December 2009 and submitted a comprehensive report on this issue. I will keep this matter under review.

D.4. Incident and Emergency Centre

The Secretariat plan to implement my recommendations concerning the Incident and Emergency Centre.

253. In my report last year, I recommended that IAEA staff cooperate more closely with the Incident and Emergency Centre (IEC). Furthermore, the Secretariat should implement rules and routines enabling the IEC to recruit personnel for regular training and exercises. In the context of the IEC's on-call system, test calls should also be performed outside office hours. We appreciate that the Secretariat plans to enhance training sessions and that they perform test calls outside office hours as recommended.

D.5. Information Technology

There have been some improvements in IT policy. Continuous efforts in these areas are necessary.

254. As for IT policy, there are notable deficiencies which concern implementation and application of norms, transparency of IT staffing, coordination and implementation strategies, IT security plans and economic feasibility studies. Moreover, I recommended that the Secretariat has to develop specifications and to implement them in daily business. The Secretariat informed me that they have made substantive continuous improvements and adjustments in these areas. We appreciate the initial steps taken and encourage the Secretariat continuing its efforts.

I reiterate my recommendation to strengthen the CIO's position. He should be responsible for the entire IT budget.

255. I had recommended strengthening the CIO's position. The Secretariat did not agree because they are of the opinion that the CIO currently has adequate organizational strength. Nevertheless, I reiterate my recommendation because I still noted deficits, which were typical and significant for the lack of a central decision-maker. One example of the need to strengthen the position of the CIO concerns his attempt to obtain transparency in the Agency's IT budget. Because of the lack of a coordinated budgeting process, the CIO tried to get an overview by data collection. Although much information was delivered on a voluntary basis, the target of transparency failed because a number of units dealing with IT did not participate. I think that the CIO should not only ask for a response, he should have the authority to ensure compliance from all units. In order to create an efficient IT organization these responsibilities are essential as a basis for strategic decisions, as well as for a more centralized and integrated policy concerning IT budgeting.

The efforts to achieve synergies in IT organization should be broadened and also specified.

256. In previous reports, I recommended achieving maximum synergies in IT organization. The directors of MTIT and SGIM declared in a joint document that they want to work in full coordination to ensure that the Agency's resources associated to IT are increasingly organized in an optimal way. I welcomed this intention, but pointed out shortcomings in my last report. These concerned the level of detail in the work plan, lack of a specific time schedule and involvement of units dealing with IT besides MTIT and SGIM. The Secretariat informed me that they are now working to engrain the concepts contained in this document more broadly among MTIT and SGIM staff in order to ensure a fully collaborative and cooperative IT management corporate culture. In addition, MTIT is defining service level agreements with other units dealing with IT. In my view, although these arrangements cause some synergies, the effects would be improved if the related efforts were

I encourage the Agency to coordinate its activities concerning the disaster recovery infrastructure.

Measures have been taken to align IT security standards in headquarters and decentralized locations.

broadened and also specified. In addition to engraining a corporate management culture in the two large units dealing with IT, there should be measurable targets and documented reviews of progress reached. I am therefore still of the opinion that in this context a detailed project plan should be executed.

257. I invited the Agency to consider a common “one house” approach to the development and implementation of a disaster recovery infrastructure (DRI). The Secretariat informed me that MTIT is responsible for DRI and tests are planned for 2010. Otherwise I noted that there are separate plans concerning DRI in other units dealing with IT, e.g. SGIM, which is also an example of the failure to achieve synergies in IT. I encourage the Agency to coordinate its activities in this respect as well and to incorporate business continuity aspects more intensively. I will revisit this issue at a later stage.

258. I pointed out that security standards concerning IT items are lower in decentralized locations than in headquarters. The Secretariat reported that they have taken action on this, e. g. SGIM is carrying out an alignment of SG regional offices on the standards of headquarters, also some IT security activities have been planned in the laboratories at Seibersdorf and Monaco. I welcome the steps taken and will follow their effects.

D.6. Recommendations resulting from prior years’ findings

The Secretariat should give high priority to reaching a physically secure Agency-wide data centre.

The security situation in Seibersdorf has improved; the perimeter fence is still not completed. I will follow up on this development.

259. Fire protection is still inadequate in the Agency-wide data centre. I encouraged the Secretariat to implement phase III of the project to create a single data centre urgently and to mobilize necessary funds by prioritizing IT projects. I will follow up on this matter.

260. In my reports for the years 2004 to 2008, I have reported on dangers arising from the security situation of the IAEA’s laboratory compound in Seibersdorf. The Secretariat informed me of the progress concerning access control and the parking situation. The problem of perimeter fencing has still not been solved. The necessary land has been officially transferred to the IAEA. The perimeter fence will be completed once funding is available. I will follow up on this development and, if necessary, continue reporting on this issue.

E. OTHER MATTERS

E.1. CASES OF FRAUD OR PRESUMPTIVE FRAUD

OIOS found no evidence of fraud in the Agency.

261. In 2009, OIOS did not find evidence of fraud, although weak internal controls continue to be identified. However, one case of presumptive fraud against the Agency was identified. This matter has been referred to the relevant UN organization.

E.2. LOSSES, WRITE-OFFS AND EX-GRATIA PAYMENTS

E.2.1. Write-offs and Losses

Receivables written off	262. Receivables amounting to €63,538.94 were written-off in 2009. They include the following: Travel receivables €38,574.97 Agency sales receivables €7,187.90 Ad-Hoc invoices €17,776.06
Items reported as lost	263. A total of 7 non-expendable items with a purchase value of €19,914 and book value of zero were lost and written off in 2009. A total of 9 safeguard equipment purchased at a cost of €14,098 with a book value of €31 were reported lost during 2009.

E.2.2. Ex-Gratia Payments

There were no ex-gratia payments.	264. No ex-gratia payments were made during 2009.
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F ACKNOWLEDGEMENT

265. I wish to record my appreciation for the cooperation and assistance extended by the Director General, management and staff of the International Atomic Energy Agency. I am very grateful for their assistance during the whole external audit process.

(signed)

Norbert Hauser

Vice-President of the Federal Court of Auditors
Germany
External Auditor

Acronyms

AFRA	African Regional Co-operative Agreement for Research, Development and Training Related to Nuclear Science and Technology
AIPS	Agency-wide Information System for Programme Support
AM	Administration Manual
BSA	Basic Supply Agreement
CIO	Chief Information Officer
DGO	Office of the Director General
DRI	Disaster Recovery Infrastructure
EB	Extrabudgetary
EC	European Commission
ECA	European Court of Auditors
ERP system	Enterprise Resource Planning System
EU	European Union
FAFA	Financial and Administrative Framework Agreement
FT	Fixed-term
FTA	Fixed-term temporary assistance
HR	Human Resources
IAEA	International Atomic Energy Agency
IEC	Incident and Emergency Centre
IPSAS	International Public Sector Accounting Standards
ISA	International Standards on Auditing
IT	Information Technology
LT	Long-term
MST	Monthly short-term
MT	Department of Management
MTBF	Division of Budget and Finance
MTHR	Division of Human Resources
MTIT	Division of Information Technology
MTPS	Office of Procurement Services

NA	Department of Nuclear Sciences and Applications
NE	Nuclear Energy
NLO	National Liaison Officer
NS	Nuclear Safety & Security
NSF	Nuclear Security Fund
NSG	Nucleus Steering Group
NTI	Nuclear Threat Initiative
OIOS	Office of Internal Oversight Services
ORDG	Offices reporting to the Director General
PCC	Programme Coordination Committee
PCMF	Programme Cycle Management Framework
PPR	Project Progress Report
P-staff	Professional staff
RB	Regular Budget Fund
RBM	Results-based Management
RCA	Regional Cooperative Agreement for Research, Development and Training related to Nuclear Science and Technology
RP	Rotation Policy
RPM	Radiation Portal Monitor
RRU	Regional Resource Unit
SG	Department of Safeguards
SGIM	Division of Information Management
SSA	Special Service Agreement
Staff Regulations and Rules	Staff Regulations and Rules and the supplementing guidelines
TA	Temporary Assistance
TC	Technical Cooperation
TCF	Technical Cooperation Fund
TOR	Common Terms of Reference on Verification Missions
UNDAF	United Nations Development Assistance Framework
UN-SG	Secretary General of the UN

US T-Bills	Triple-A short-term US government debts
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PART II

Statements

Text of a Letter dated 29 March 2010 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 2009, 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) Yukiya Amano
Director General

STATEMENT I

STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES
for the period ending 31 December 2009

(expressed in euro)

	G E N E R A L F U N D											
	REGULAR BUDGET FUND AND WORKING CAPITAL FUND FUND GROUP I		TECHNICAL COOPERATION FUND FUND GROUP II		EXTRABUDGETARY PROGRAMME FUND FUND GROUP III		TECHNICAL COOPERATION EXTRABUDGETARY FUND FUND GROUP IV		TRUST FUNDS RESERVE FUNDS AND SPECIAL FUNDS FUND GROUP VI		T O T A L	
	Schedule/Note	2009	2008	Schedule/Note	2009	2008	2009	2008	2009	2008		
I N C O M E												
Assessed contributions	S1	278 758 728	270 511 880								278 758 728	270 511 880
Voluntary contributions		-	-								137 520 064	86 613 725
Assessed programme costs	S9a	-	-								259 007	354 017
National participation costs	S9b	-	-								3 202 586	534 648
Other/Miscellaneous income												
Revenue producing activities	N - E. (a)	742 945	681 788								742 945	681 788
Funds received under inter-organization arrangements												
Jointly financed activities	N - E. (b)	2 902 550	2 991 023								670 711	(38 036)
Interest income		961 102	3 945 524								2 902 550	2 991 023
Currency exchange adjustments		37 095	478 750								1 517 417	8 074 520
Other/Miscellaneous		713 983	126 262								224 982	478 750
TOTAL INCOME		284 116 403	278 735 227								426 503 569	370 311 707
TOTAL EXPENDITURE		285 620 131	264 630 874								404 399 761	367 832 409
Provision for unobligated balances of appropriations	S4	-	12 842 696								-	12 842 696
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		(1 503 728)	1 261 657								22 103 808	(10 363 398)
Prior period adjustments												
Reserve for uncollected contributions	N - G. (a)	(1 403 861)	1 995 607								(665 082)	2 120 612
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		1 507 377	(1 956 960)								1 507 377	(1 956 960)
Savings on or cancellation of prior periods' obligations												
Transfers to / (from) reserves	N - I.	327 786	-								3 485 618	(889 960)
Net increase (decrease) in Working Capital Fund		6 333 000	17 390								6 570 035	93 148
Credits to Member States	S5, N - H.	16 274	(152)								5 379	1 939
Currency translation adjustments		(4 523 832)	(8 635 092)								5 379	1 939
Fund balance, beginning of period		-	-								-	-
RESERVES AND FUND BALANCES, END OF PERIOD		36 264 346	43 581 896								2 091 853	2 979 874
		37 017 362	36 264 346								5 582 850	2 091 853
											13 366 727	12 409 401
											93 693 637	48 918 131
											20 242 580	19 097 871
											93 693 637	48 918 131

(signed) GARY A. EIDET
Director, Division of Budget and Finance

STATEMENT II

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES

as at 31 December 2009
(expressed in euro)

	G E N E R A L F U N D												T O T A L					
	REGULAR BUDGET FUND AND WORKING CAPITAL FUND			TECHNICAL COOPERATION FUND			EXTRABUDGETARY PROGRAMME FUND			TECHNICAL COOPERATION EXTRABUDGETARY FUND				TRUST FUNDS RESERVE FUNDS AND SPECIAL FUNDS				
	FUND GROUP I			FUND GROUP II			FUND GROUP III			FUND GROUP IV				FUND GROUP VI				
	Schedule/ Note	2009	2008	Schedule/ Note	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	Schedule	2009	2008	
ASSETS																		
Cash and cash equivalents		65 862 656	75 702 191		50 923 935	43 491 916		118 228 390	68 410 930		25 691 863	22 663 006		5 620 773	2 402 922	S13	266 327 617	212 670 965
Investment in commissary accounts receivable	N - K	808 879	808 879		-	-		-	-		-	-		-	-		808 879	808 879
Assessed contributions receivable from Member States	S1 & N - L	30 506 932	38 015 274		2 323 625	694 308		-	-		-	-		-	-		30 506 932	38 015 274
Voluntary contributions receivable		-	-		1 698 480	1 968 225		-	-		-	-		-	-		2 323 625	694 308
Assessed programme costs receivable	S9a	-	-		1 698 480	1 968 225		-	-		-	-		-	-		1 698 480	1 968 225
National participation costs receivable	S9b	-	-		622 228	209 389		-	-		-	-		-	-		622 228	209 389
Other	N - M.L.	14 079 539	15 008 203		4 565 783	4 263 783		1 259 727	1 237 059		687 165	843 777		2 30 688	45 539		20 822 902	21 398 361
TOTAL ASSETS		111 258 006	129 534 547		60 134 051	50 627 621		119 488 117	69 647 989		26 379 028	23 506 783		5 851 461	2 448 461		323 110 663	275 765 401
LIABILITIES																		
Contributions received in advance	S1S3	17 630 285	31 001 161		1 318 180	1 268 026		50 000	50 000		-	-		-	-		18 998 465	32 319 187
Unliquidated obligations	N - N	42 010 807	32 670 214		3 612 855	27 919 842		15 815 208	15 901 157		12 469 195	10 485 415		257 409	351 272		106 677 474	87 327 900
Provision for revaluation of balances sheet	N - P	5 783 333	5 474 058		-	-		445 425	75 287		112 506	50 567		11 202	5 336		6 352 466	5 605 048
Provision for unobligated balances of appropriations		-	12 842 696		-	-		-	-		-	-		-	-		-	12 842 696
Provision for Phase II Security Enhancement	N - Y	57 810	130 425		-	-		-	-		-	-		-	-		57 810	130 425
Provision for ERP implementation	N - Z	4 910 621	6 155 803		-	-		-	-		-	-		-	-		4 910 621	6 155 803
Uncollected assessed programme costs	S9a	-	-		1 698 480	1 968 225		-	-		-	-		-	-		1 698 480	1 968 225
Uncollected National participation costs	S9b	-	-		622 228	209 389		-	-		-	-		-	-		622 228	209 389
Accounts payable	N - O.L.	3 847 788	4 995 844		127 728	164 268		9 483 847	4 703 414		4 30 600	5 61 600		-	-		13 889 963	10 425 126
TOTAL LIABILITIES		74 240 644	93 270 201		39 891 471	31 529 750		25 794 480	20 729 858		13 012 301	11 097 382		268 611	35 608		153 207 507	156 983 799
RESERVES AND FUND BALANCES																		
Uncollected assessed contributions	S1	10 923 172	9 415 795		-	-		-	-		-	-		-	-		10 923 172	9 415 795
Reserve for Major Capital Investment Fund	N - L	11 133 000	-		-	-		-	-		-	-		-	-		11 133 000	-
Other reserves		-	4 800 000		-	-		40 003 912	10 940 490		-	6 095 930		-	-		40 003 912	21 836 620
Working Capital Funds	S2, S3	15 226 730	15 210 456		-	-		-	-		-	-		-	-		15 226 730	15 210 456
Commissary Working Capital	N - K	808 879	808 879		-	-		-	-		-	-		-	-		808 879	808 879
Surplus (deficits)	S4	(1 074 419)	6 029 216		-	-		-	-		-	-		-	-		(1 074 419)	6 029 216
Fund balances		-	-		20 242 580	19 097 871		53 689 725	37 977 641		13 366 727	6 313 471		5 582 850	2 091 853		92 881 882	65 480 836
TOTAL RESERVES AND FUND BALANCES		37 017 362	36 264 346		20 242 580	19 097 871		93 693 637	48 918 131		13 366 727	12 409 401		5 582 850	2 091 853		169 903 156	118 781 602
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		111 258 006	129 534 547		60 134 051	50 627 621		119 488 117	69 647 989		26 379 028	23 506 783		5 851 461	2 448 461		323 110 663	275 765 401

(signed) GARY A. EIDET
Director, Division of Budget and Finance

STATEMENT III

STATEMENT OF CASH FLOW
for the period ending 31 December 2009
(expressed in euro)

	2009	2008
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net excess (shortfall) of income over expenditure (Statement I)	22 946 103	(10 199 746)
(Increase) decrease in contributions receivable	5 735 931	4 556 578
(Increase) decrease in other accounts receivable	575 459	(485 944)
Increase (decrease) in contributions received in advance	(13 320 722)	10 666 436
Increase (decrease) in unliquidated obligations	19 349 574	(20 391 998)
Increase (decrease) in accounts payable	3 464 837	5 669 310
Increase (decrease) in other liabilities	(13 413 075)	16 794 302
Less: Interest income	(1 517 417)	(8 074 520)
Currency exchange adjustments	(224 982)	(478 750)
NET CASH FROM OPERATING ACTIVITIES	23 595 708	(1 944 332)
CASH FLOW FROM INVESTING AND FINANCING ACTIVITIES:		
Plus: Interest income	1 517 417	8 074 520
Currency exchange adjustments	224 982	478 750
NET CASH FROM INVESTING AND FINANCING ACTIVITIES	1 742 399	8 553 270
CASH FLOW FROM OTHER SOURCES:		
Savings on or cancellation of prior periods' obligations	4 750 691	4 581 206
Increase (decrease) in provision for uncollected assessed programme and national participation costs (TCF)	143 094	(678 481)
Transfers to reserves	29 300 492	17 053 810
Net increase (decrease) in Working Capital Fund	16 274	(152)
Credits to Member States	(4 523 832)	(8 635 092)
Currency translation adjustments	(1 368 174)	2 359 858
NET CASH FROM OTHER SOURCES	28 318 545	14 681 149
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	53 656 652	21 290 087
CASH AND TERM DEPOSITS, BEGINNING OF PERIOD	212 670 965	191 380 878
TOTAL CASH AND CASH EQUIVALENTS, END OF PERIOD (Schedule S13)	266 327 617	212 670 965
consisting of:		
Fund Group I - Regular Budget Fund and Working Capital Fund	65 862 656	75 702 191
Fund Group II - Technical Cooperation Fund	50 923 935	43 491 916
Fund Group III - Extrabudgetary Programme Fund	118 228 390	68 410 930
Fund Group IV - Technical Cooperation Extrabudgetary Fund	25 691 863	22 663 006
Fund Group VI - Trust Funds, Reserve Funds and Special Funds	5 620 773	2 402 922
	266 327 617	212 670 965

(signed) GARY A. EIDET
Director, Division of Budget and Finance

STATEMENT IV

STATEMENT OF THE REGULAR BUDGET APPROPRIATIONS
for the period ending 31 December 2009

(expressed in euro)

Description of major programme	Appropriations			Expenditure				Major Capital Investment Fund	Balance
	Adjusted b/	Transfers c/	Revised	Disbursements	Unliquidated obligations	Unliquidated obligations for shared services and laboratory activities	Total		
1. Nuclear Power, Fuel Cycle and Nuclear Science	27 043 883	(598)	27 043 285	25 053 977	1 368 517	323 290	26 745 784	297 501	-
2. Nuclear Techniques for Development and Environmental Protection	31 206 241	-	31 206 241	27 723 416	2 659 236	823 589	31 206 241	-	-
3. Nuclear Safety and Security c/	22 264 947	12 356	22 277 303	20 969 047	832 565	475 691	22 277 303	-	-
4. Nuclear Verification	113 023 007	(9 771)	113 013 236	91 008 620	13 384 128	1 429 779	105 822 527	7 190 709	-
5. Policy, Management and Administration	73 441 377	(1 844)	73 439 533	65 765 132	5 822 588	678 207	72 265 927	1 173 606	-
6. Management of Technical Cooperation for Development	15 738 126	(143)	15 737 983	15 333 687	225 492	1 01 757	15 660 936	77 047	-
Sub total	282 717 581	-	282 717 581	245 853 879	24 292 526	3 832 313	273 978 718	8 738 863	-
Transfers to the Major Capital Investment Fund d/	-	-	-	8 738 863	-	-	8 738 863	(8 738 863)	-
Appropriation Budget	282 717 581	-	282 717 581	254 592 742	24 292 526	3 832 313	282 717 581	-	-
Reimbursable work for others	2 361 589	-	2 361 589	2 638 229	-	264 321	2 902 550	-	(540 961)
T O T A L a/	285 079 170	-	285 079 170	257 230 971	24 292 526	4 096 634 e/	285 620 131	-	(540 961)

a/ Represents the sum of statement IV.1 "The operational and recurrent portion of the regular budget" and statement IV.2 "The essential investments portion of the regular budget."

b/ General Conference Resolution GC(52)/RES/5 of October 2008 - revalued at the UN average rate of exchange \$1.3893 to 1 euro.

c/ Based on the decision of the Board of Governors on document (GOV/1999/15) an amount of €12 356 was transferred to Major Programme 3 "Nuclear Safety and Security" in order to cover the cost of emergency assistance provided in Ecuador. To recover this advance, year-end unencumbered balances in the Regular Budget Appropriation Sections were used.

d/ In accordance with the Agency's Programme and Budget document GC(53)/5 dated August 2009, this amount was transferred to the Major Capital Investment Fund to support major infrastructural investments.

e/ This amount represents €2 960 636 relating to the Agency's Shared Support Costs and €1 135 998 to the Agency's Laboratories.

f/ (€540 961) represents the costs of additional services provided to other VIC-based organizations and to projects financed from the Technical Cooperation Fund and extrabudgetary resources.

(signed) GARY A. EIDET

Director, Division of Budget and Finance

STATEMENT IV.1

STATEMENT OF THE OPERATIONAL AND RECURRENT PORTION OF THE REGULAR BUDGET
for the period ending 31 December 2009

(expressed in euro)

Description of major programme	Appropriations			Expenditure				Major Capital Investment Fund c/	Balance e/
	Adjusted a/	Transfers b/	Revised	Disbursements	Unliquidated obligations	Unliquidated obligations for shared services and laboratory activities	Total		
1. Nuclear Power, Fuel Cycle and Nuclear Science	26 997 682	(598)	26 997 084	25 019 277	1 368 517	323 290	26 711 084	286 000	-
2. Nuclear Techniques for Development and Environmental Protection	31 030 678	-	31 030 678	27 722 801	2 659 236	648 641	31 030 678	-	-
3. Nuclear Safety and Security	22 163 305	12 356	22 175 661	20 916 613	832 565	426 483	22 175 661	-	-
4. Nuclear Verification	109 954 839	(9 771)	109 945 068	90 456 220	13 384 128	1 429 779	105 270 127	4 674 941	-
5. Policy, Management and Administration	72 000 335	(1 844)	71 998 491	64 615 092	5 822 588	678 207	71 115 887	882 604	-
6. Management of Technical Cooperation for Development	15 458 918	(143)	15 458 775	15 212 986	124 092	53 430	15 390 508	68 267	-
Sub total	277 605 757	-	277 605 757	243 942 989	24 191 126	3 559 830	271 693 945	5 911 812	-
Transfers to the Major Capital Investment Fund c/	-	-	-	5 911 812	-	-	5 911 812	(5 911 812)	-
Appropriation Budget	277 605 757	-	277 605 757	249 854 801	24 191 126	3 559 830	277 605 757	-	-
Reimbursable work for others	2 361 589	-	2 361 589	2 638 229	-	264 321	2 902 550	-	(540 961)
T O T A L	279 967 346	-	279 967 346	252 493 030	24 191 126	3 824 151	280 508 307	-	(540 961)

a/ General Conference Resolution GC(52)/RES/5 of October 2008 - revalued at the UN average rate of exchange \$1,3893 to 1 euro.

b/ Based on the decision of the Board of Governors on document (GOV/1999/15) an amount of €12 356 was transferred to Major Programme 3 "Nuclear Safety and Security" in order to cover the cost of emergency assistance provided in Ecuador. To recover this advance, year-end unencumbered balances in the Regular Budget Appropriation Sections were used.

c/ In accordance with the Agency's Programme and Budget document GC(53)/5 dated August 2009, this amount was transferred to the Major Capital Investment Fund to support major infrastructural investments.

d/ This amount represents €2 863 101 relating to the Agency's Shared Support Costs and €61 050 to the Agency's Laboratories.

e/ (€540 961) represents the costs of additional services provided to other VIC-based organizations and to projects financed from the Technical Cooperation Fund and extrabudgetary resources.

(signed) GARY A. EIDET

Director, Division of Budget and Finance

STATEMENT IV.2

STATEMENT OF THE ESSENTIAL INVESTMENT PORTION OF THE REGULAR BUDGET
for the period ending 31 December 2009

(expressed in euro)

Description of major programme	Appropriations			Expenditure				Major Capital Investment Fund b/	Balance
	Adjusted a/	Transfers	Revised	Disbursements	Unliquidated obligations	Unliquidated obligations for shared services and laboratory activities	Total		
1. Nuclear Power, Fuel Cycle and Nuclear Science	46 201	-	46 201	34 700	-	-	34 700	11 501	-
2. Nuclear Techniques for Development and Environmental Protection	175 563	-	175 563	615	-	174 948	175 563	-	-
3. Nuclear Safety and Security	101 642	-	101 642	52 434	-	49 208	101 642	-	-
4. Nuclear Verification	3 068 168	-	3 068 168	552 400	-	-	552 400	2 515 768	-
5. Policy, Management and Administration	1 441 042	-	1 441 042	1 150 040	-	-	1 150 040	291 002	-
6. Management of Technical Cooperation for Development	279 208	-	279 208	120 701	101 400	48 327	270 428	8 780	-
Sub total	5 111 824	-	5 111 824	1 910 890	101 400	272 483	2 284 773	2 827 051	-
Transfers to the Major Capital Investment Fund b/	-	-	-	2 827 051	-	-	2 827 051	(2 827 051)	-
Appropriation Budget	5 111 824	-	5 111 824	4 737 941	101 400	272 483	5 111 824	-	-
Reimbursable work for others	-	-	-	-	-	-	-	-	-
T O T A L	5 111 824	-	5 111 824	4 737 941	101 400	272 483 c/	5 111 824	-	-

a/ General Conference Resolution GC(52)/RES/5 of October 2008 - revalued at the UN average rate of exchange \$1.3893 to 1 euro.

b/ In accordance with the Agency's Programme and Budget document GC(53)/5 dated August 2009, this amount was transferred to the Major Capital Investment Fund to support major infrastructural investments

c/ This amount represents €37 535 relating to the Agency's Shared Support Costs and €174 948 to the Agency's Laboratories.

(signed) GARY A. EIDET

Director, Division of Budget and Finance

STATEMENT IV (SUPPLEMENTARY A)

STATEMENT OF UNOBLIGATED BALANCES OF 2008 APPROPRIATIONS
for the period ending 31 December 2009

(expressed in euro)

Description of major programme	Unobligated balances of 2008 appropriations			Expenditure against remaining balance available to major programmes				Major Capital Investment Fund d/	Balance
	Unobligated balances brought forward a/	Reserved for AIPS b/	Remaining balance available to major programmes	Disbursements	Unliquidated obligations	Unliquidated obligations for shared services and laboratory activities	Total		
1. Nuclear Power, Fuel Cycle and Nuclear Science	217 837	-	217 837	201 988	4 232	2 030	208 250	9 587	-
2. Nuclear Techniques for Development and Environmental Protection	-	-	-	-	-	-	-	-	-
3. Nuclear Safety and Security	1 211	-	1 211	1 211	-	-	1 211	-	-
4. Nuclear Verification	10 533 708	1 000 000	9 533 708	1 171 658	7 447 434	-	8 619 092	914 616	-
5. Policy, Management and Administration	1 796 675	590 000	1 206 675	686 531	300 577	31 603	1 018 711	187 964	-
6. Management of Technical Cooperation for Development	293 265	100 000	193 265	142 983	-	-	142 983	50 282	-
Sub Total	12 842 696	1 690 000	11 152 696	2 204 371	7 752 243	33 633	9 990 247	1 162 449	-
Transfers to the Major Capital Investment Fund d/	-	-	-	1 162 449	-	-	1 162 449	(1 162 449)	-
TOTAL	12 842 696	1 690 000	11 152 696	3 366 820	7 752 243	33 633 c/	11 152 696	-	-

a/ As per the Agency's Accounts for 2008 GC(53)/4 of July 2008 (Statement IV)

b/ Based on the decision of the Board of Governors on document (GOV/2008/21) dated July 2008, an amount of €1 690 000 was transferred to Agency-wide Information System for Programme Support (AIPS)

c/ This amount represents the Agency's Shared Support Costs to data processing application services.

d/ In accordance with the Agency's Programme and Budget document GC(53)/5 dated August 2009, this amount was transferred to the Major Capital Investment Fund to support major infrastructural investment.

(signed) GARY A. EIDET

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 2009

(expressed in euro)

Member State	2009				Prior years			Total Outstanding at €0,693	Advance payments and credits for 2010 c/
	Assessed	Advance payments and credits a/	Payments	Total	Outstanding at €0,693	Payments and credits in 2009 b/	Outstanding at €0,693		
Afghanistan, Islamic Republic of	2 263	-	2 263	2 263	-	10 283	41 710	41 710	45
Albania	13 655	181	11 727	11 908	1 747	-	-	1 747	-
Algeria	189 234	-	189 234	189 234	-	-	-	-	2 488
Angola	6 848	-	6 848	6 848	-	-	-	-	45
Argentina	723 699	-	723 699	723 699	-	746 934	-	-	31 399
Armenia	4 598	4 598	-	4 598	-	9 814	-	-	60
Australia	4 965 993	-	4 965 993	4 965 993	-	-	-	-	72 117
Austria	2 478 870	1 222	2 477 648	2 478 870	-	-	-	-	38 909
Azerbaijan	11 532	181	11 284	11 465	67	11 427	-	67	-
Bangladesh	22 941	97	22 844	22 941	-	-	-	-	220
Belarus	43 737	4 543	39 194	43 737	-	-	-	-	587
Belgium	3 037 146	-	3 037 146	3 037 146	-	-	-	-	48 410
Belize	2 275	45	-	45	2 230	-	-	2 230	-
Benin	2 254	-	-	-	2 254	-	14 085	16 339	-
Bolivia	13 654	-	-	-	13 654	-	52 214	65 868	-
Bosnia and Herzegovina	13 704	-	13 704	13 704	-	-	-	-	260
Botswana	29 584	-	-	-	29 584	879	24 128	53 712	-
Brazil	1 947 006	-	1 947 006	1 947 006	-	3 355 738	-	-	50 039
Bulgaria	43 944	43 944	-	43 944	-	-	-	-	543
Burkina Faso	4 526	-	4 526	4 526	-	2 506	-	-	118
Cameroun	20 481	272	-	272	20 209	19 720	-	20 209	-
Canada	8 300 327	8 300 327	-	8 300 327	-	-	-	-	8 624 698
Central African Republic	2 254	-	-	-	2 254	-	15 074	17 328	-
Chad	2 254	-	-	-	2 254	-	2 702	4 956	-
Chile	356 997	-	-	-	356 997	438 457	226 201	583 198	-
China	5 877 861	54 104	5 823 757	5 877 861	-	-	-	-	67 457
Colombia	229 167	5 067	224 100	229 167	-	13 203	-	-	29 976
Costa Rica	70 549	-	-	-	70 549	38 627	348 101	418 650	-
Côte d'Ivoire	20 490	-	20 490	20 490	-	20 601	-	-	317
Croatia	110 638	93 819	16 819	110 638	-	-	-	-	118 567
Cuba	118 340	-	-	-	118 340	86 403	108 482	226 822	-
Cyprus	121 130	-	121 130	121 130	-	-	-	-	1 765
Czech Republic	632 195	-	632 195	632 195	-	-	-	-	682 264
Democratic Republic of the Congo	6 764	-	-	-	6 764	-	195 752	202 516	-
Denmark	2 052 267	106 781	1 945 486	2 052 267	-	-	-	-	2 141 137
Dominican Republic	52 343	-	-	-	52 343	50 214	839 391	891 734	-
Ecuador	45 516	633	28 890	29 523	15 993	-	-	15 993	-
Egypt	196 945	-	196 945	196 945	-	-	-	-	3 936
El Salvador	43 239	-	-	-	43 239	-	405 409	448 648	-
Eritrea	2 254	45	-	45	2 209	-	-	2 209	-

SCHEDULE S1 (continued)

Member State	2009			Prior years		Total Outstanding at €0.693	Advance payments and credits for 2010 c/
	Assessed	Advance payments and credits a/	Payments	Outstanding at €0.693	Payments and credits in 2009 b/		
Estonia	34 574	-	34 574	-	-	-	407
Ethiopia	6 886	-	6 886	-	-	-	136
Finland	1 568 951	-	1 568 951	-	-	-	24 114
France	17 594 617	370 120	17 224 497	17 594 617	-	-	273 130
Gabon	18 760	-	18 760	18 760	31 387	237 480	-
Georgia	6 759	810	5 949	6 759	63 706	478 928	91
Germany	23 855 129	473 618	23 381 511	23 855 129	-	-	392 345
Ghana	9 103	-	-	-	15 893	982	-
Greece	1 455 606	20 369	1 435 237	1 455 606	-	-	19 545
Guatemala	70 549	-	-	-	70 549	249 005	-
Haiti	4 509	-	-	-	4 509	3 947	-
Holy See	2 890	2 890	-	2 890	-	-	3 006
Honduras	11 434	2 381	2 198	4 579	-	-	-
Hungary	549 981	335 277	214 704	549 981	-	-	512 621
Iceland	102 855	-	102 855	102 855	-	-	1 558
India	1 000 955	-	1 000 955	1 000 955	-	-	13 844
Indonesia	354 466	-	354 466	354 466	-	-	4 660
Iran, Islamic Republic of	395 982	-	395 436	395 436	546	-	-
Iraq	31 976	69	31 907	31 976	-	-	429
Ireland	1 239 844	198 348	1 041 496	1 239 844	-	-	15 880
Israel	1 147 298	-	1 147 298	1 147 298	70	-	21 128
Italy	13 883 543	642 852	13 240 691	13 883 543	-	-	215 232
Jamaica	22 757	-	-	-	22 757	35 624	-
Japan	45 812 348	679 539	45 132 809	45 812 348	-	-	881 871
Jordan	27 309	-	-	-	27 309	108	-
Kazakhstan	64 875	-	64 875	64 875	-	-	814
Kenya	22 868	-	22 868	22 868	35 199	-	746
Korea, Republic of	5 348 789	-	5 348 789	5 348 789	-	-	66 281
Kuwait	507 597	-	507 597	507 597	-	-	7 329
Kyrgyzstan	2 275	-	-	-	2 275	11 842	-
Latvia	39 319	22 678	16 641	39 319	-	-	44 579
Lebanon	74 766	769	73 997	74 766	72 261	-	633
Liberia	2 254	-	-	-	2 254	173 105	-
Libyan Arab Jamahiriya	139 912	-	139 912	139 912	-	-	150 715
Liechtenstein	28 903	28 903	-	28 903	-	-	4 247
Lithuania	68 607	44 500	24 107	68 607	-	-	47 669
Luxembourg	236 197	-	236 197	236 197	-	-	3 484
Madagascar	4 509	-	-	-	4 509	607	-
Malawi	2 252	-	2 252	2 252	-	-	45
Malaysia	426 906	-	426 906	426 906	-	-	6 696
Mali	2 284	347	1 937	2 284	-	-	253
Malta	37 326	-	37 326	37 326	-	-	452
Marshall Islands	2 275	-	-	-	2 275	5 982	-
Mauritania, Islamic Republic of	2 254	-	-	-	2 254	8 454	-
Mauritius	25 436	25 436	-	25 436	-	-	362

SCHEDULE S1 (continued)

Member State	2009			Prior years		Total Outstanding at €0.693	Advance payments and credits for 2010 c/
	Assessed	Advance payments and credits a/	Payments	Outstanding at €0.693	Payments and credits in 2009 b/		
Tunisia	68 857	-	68 857	-	-	-	1 041
Turkey	835 101	32 345	802 756	835 101	-	-	12 199
Uganda	6 797	1 397	5 400	6 797	-	-	226
Ukraine	98 216	-	98 216	-	-	-	1 312
United Arab Emirates	839 272	-	839 272	-	-	-	10 677
United Kingdom of Great Britain and Northern Ireland	18 306 624	18 306 624	-	18 306 624	-	-	277 564
United Republic of Tanzania	13 581	770	12 811	13 581	-	-	303
United States of America	70 748 788	1 173 913	56 811 174	57 985 087	18 924 038	-	12 763 701
Uruguay	60 189	1 584	58 605	60 189	17 021	-	1 584
Uzbekistan	18 277	-	18 277	18 277	36 074	333 388	-
Venezuela, Bolivarian Republic of	442 597	5 610	65 368	70 978	253 082	371 619	-
Vietnam	52 554	-	52 554	52 554	-	-	679
Yemen	15 979	226	15 545	15 771	208	-	208
Zambia	2 264	-	2 264	-	1 939	-	45
Zimbabwe	18 144	-	17 730	17 730	16 978	414	-
Sub-total	278 453 900	33 107 600	225 772 072	258 879 672	19 574 228	8 278 106	17 601 391
New Members:							
Bahrain d/	91 311	-	91 311	91 311	-	-	-
Burundi e/	2 254	-	-	-	2 254	-	2 254
Cambodia f/	2 254	-	-	-	2 254	219 657	221 911
Congo g/	2 770	-	-	-	2 770	-	2 770
Lesotho h/	2 254	-	-	-	2 254	-	2 254
Oman i/	203 985	-	203 985	203 985	-	-	28 894
Sub-total	304 828	-	295 296	295 296	9 532	219 657	229 189
Former Members:							
Democratic People's Republic of Korea j/	-	-	-	-	-	128 576	-
Yugoslavia k/	-	-	-	-	-	2 296 833	-
Sub-total	-	-	-	-	-	2 425 409	-
GRAND TOTAL	278 758 728	33 107 600	226 067 368	259 174 968	19 583 760	10 923 172	17 630 285

a/ These amounts reflect advance payments received in 2008, both full and partial, of 2009 Regular Budget contributions (€28 784 923), cash surplus credits (€1 321 764) and Working Capital Fund credits (€913) applied against 2009 Regular Budget contributions.

b/ These amounts reflect payments received in 2009 (€27 108 297) and cash surplus credits (€87 321).

c/ These amounts reflect advance payments of 2010 Regular Budget contributions (€4 620 364), and cash surplus credits (€3 009 921), applied against 2010 Regular Budget contributions.

d/ Bahrain became a Member of the Agency on 23 June 2009.

e/ Burundi became a Member of the Agency on 24 June 2009.

f/ Cambodia withdrew from membership on 26 March 2003. It became a Member again on 23 November 2009.

g/ Congo became a Member of the Agency on 15 July 2009.

h/ Lesotho became a Member of the Agency on 13 July 2009.

i/ Oman became a Member of the Agency on 5 February 2009.

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

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

SCHEDULE S2**STATUS OF THE WORKING CAPITAL FUND****AS AT 31 DECEMBER 2009**

(expressed in euro)

	2009	2008
Balance as at 1 January	15 204 593	15 815 168
Receipts/(Refunds)		
From Member States	18 420	(610 575)
Balance as at 31 December	15 223 013	15 204 593
Established Level	15 210 000	15 210 000
Add: Net increase due to new Member States assessments	16 730	456
Total (Statement II/Schedule S3)	15 226 730	15 210 456
Less: Due from Member States (Schedule S3)	(3 717)	(5 863)
Add: Advance payments/credits from Member States (Schedule S3)	-	-
Balance as at 31 December	15 223 013	15 204 593

SCHEDULE S3 (continued)

SCHEDULE S3

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND

AS AT 31 DECEMBER 2009

(expressed in euro)

Member State	Assessed	Paid	Outstanding	Advance payments and credits for 2010
Afghanistan, Islamic Republic of	152	152	-	-
Albania	913	913	-	-
Algeria	12 472	12 472	-	-
Angola	456	456	-	-
Argentina	47 607	47 607	-	-
Armenia	304	304	-	-
Australia	262 220	262 220	-	-
Austria	130 198	130 198	-	-
Azerbaijan	761	761	-	-
Bangladesh	1 521	1 521	-	-
Belarus	2 890	2 890	-	-
Belgium	161 682	161 682	-	-
Belize	152	152	-	-
Benin	152	152	-	-
Bolivia	913	913	-	-
Bosnia and Herzegovina	913	913	-	-
Botswana	1 977	1 977	-	-
Brazil	128 525	128 525	-	-
Bulgaria	2 890	2 890	-	-
Burkina Faso	304	304	-	-
Cameroon	1 369	1 369	-	-
Canada	436 831	436 831	-	-
Central African Republic	152	-	152	-
Chad	152	152	-	-
Chile	23 576	23 576	-	-
China	391 353	391 353	-	-
Colombia	15 362	15 362	-	-
Costa Rica	4 715	4 715	-	-
Côte d'Ivoire	1 369	1 369	-	-
Croatia	7 301	7 301	-	-
Cuba	7 909	7 909	-	-
Cyprus	6 388	6 388	-	-
Czech Republic	41 219	41 219	-	-
Democratic Republic of the Congo	456	456	-	-
Denmark	108 447	108 447	-	-
Dominican Republic	3 498	3 498	-	-
Ecuador	3 042	3 042	-	-
Egypt	12 928	12 928	-	-
El Salvador	2 890	845	2 045	-
Eritrea	152	152	-	-
Estonia	2 282	2 282	-	-
Ethiopia	456	456	-	-
Finland	82 742	82 742	-	-
France	924 464	924 464	-	-
Gabon	1 217	1 217	-	-
Georgia	456	456	-	-
Germany	1 258 475	1 258 475	-	-
Ghana	608	608	-	-
Greece	87 458	87 458	-	-
Guatemala	4 715	4 411	304	-

SCHEDULE S3 (continued)

Member State	Assessed	Paid	Outstanding	Advance payments and credits for 2010
Haiti	304	304	-	-
Holy See	152	152	-	-
Honduras	761	761	-	-
Hungary	35 744	35 744	-	-
Iceland	5 476	5 476	-	-
India	66 011	66 011	-	-
Indonesia	23 576	23 576	-	-
Iran, Islamic Republic of	26 465	26 465	-	-
Iraq	2 129	2 129	-	-
Ireland	65 251	65 251	-	-
Israel	61 448	61 448	-	-
Italy	745 138	745 138	-	-
Jamaica	1 521	1 521	-	-
Japan	2 439 076	2 439 076	-	-
Jordan	1 825	1 825	-	-
Kazakhstan	4 259	4 259	-	-
Kenya	1 521	1 521	-	-
Korea, Republic of	318 802	318 802	-	-
Kuwait	26 770	26 770	-	-
Kyrgyzstan	152	-	152	-
Latvia	2 586	2 586	-	-
Lebanon	5 019	5 019	-	-
Liberia	152	152	-	-
Libyan Arab Jamahiriya	9 126	9 126	-	-
Liechtenstein	1 521	1 521	-	-
Lithuania	4 563	4 563	-	-
Luxembourg	12 472	12 472	-	-
Madagascar	304	304	-	-
Malawi	152	152	-	-
Malaysia	27 834	27 834	-	-
Mali	152	152	-	-
Malta	2 434	2 434	-	-
Marshall Islands	152	152	-	-
Mauritania, Islamic Republic of	152	152	-	-
Mauritius	1 673	1 673	-	-
Mexico	331 122	331 122	-	-
Monaco	456	456	-	-
Mongolia	152	152	-	-
Montenegro	152	152	-	-
Morocco	6 084	6 084	-	-
Mozambique	152	152	-	-
Myanmar	761	761	-	-
Namibia	913	913	-	-
Nepal	456	-	456	-
Netherlands	274 845	274 845	-	-
New Zealand	37 569	37 569	-	-
Nicaragua	304	304	-	-
Niger	152	152	-	-
Nigeria	6 997	6 997	-	-
Norway	114 683	114 683	-	-
Pakistan	8 670	8 670	-	-
Palau	152	152	-	-
Panama	3 346	3 346	-	-
Paraguay	761	761	-	-
Peru	11 408	11 408	-	-

SCHEDULE S3 (continued)

Member State	Assessed	Paid	Outstanding	Advance payments and credits for 2010
Philippines	11 408	11 408	-	-
Poland	73 464	73 464	-	-
Portugal	77 267	77 267	-	-
Qatar	12 472	12 472	-	-
Republic of Moldova	152	152	-	-
Romania	10 191	10 191	-	-
Russian Federation	176 132	176 132	-	-
Saudi Arabia	109 816	109 816	-	-
Senegal	608	608	-	-
Serbia	3 042	3 042	-	-
Seychelles	304	304	-	-
Sierra Leone	152	152	-	-
Singapore	50 953	50 953	-	-
Slovakia	9 278	9 278	-	-
Slovenia	14 145	14 145	-	-
South Africa	42 588	42 588	-	-
Spain	435 462	435 462	-	-
Sri Lanka	2 282	2 282	-	-
Sudan	1 521	1 521	-	-
Sweden	157 119	157 119	-	-
Switzerland	178 413	178 413	-	-
Syrian Arab Republic	2 282	2 282	-	-
Tajikistan	152	152	-	-
Thailand	27 226	27 226	-	-
The Former Yugoslav Republic of Macedonia	761	761	-	-
Tunisia	4 563	4 563	-	-
Turkey	55 821	55 821	-	-
Uganda	456	456	-	-
Ukraine	6 540	6 540	-	-
United Arab Emirates	44 261	44 261	-	-
United Kingdom of Great Britain and Northern Ireland	974 505	974 505	-	-
United Republic of Tanzania	913	913	-	-
United States of America	3 802 500	3 802 500	-	-
Uruguay	3 955	3 955	-	-
Uzbekistan	1 217	1 217	-	-
Venezuela, Bolivarian Republic of	29 355	29 355	-	-
Vietnam	3 498	3 498	-	-
Yemen	1 065	1 065	-	-
Zambia	152	152	-	-
Zimbabwe	1 217	1 217	-	-
Sub-total	15 210 000	15 206 891	3 109	-
<u>New Members:</u>				
Bahrain a/	5 019	5 019	-	-
Burundi b/	152	-	152	-
Cambodia c/	152	-	152	-
Congo d/	152	-	152	-
Lesotho e/	152	-	152	-
Oman f/	11 103	11 103	-	-
Sub-total	16 730	16 122	608	-
TOTAL	15 226 730	15 223 013	3 717	-

- a/ Bahrain became a Member of the Agency on 23 June 2009.
b/ Burundi became a Member of the Agency on 24 June 2009.
c/ Cambodia rejoined as a Member of the Agency on 23 November 2009.
d/ Congo became a Member of the Agency on 15 July 2009.
e/ Lesotho became a Member of the Agency on 13 July 2009.
f/ Oman became a Member of the Agency on 5 February 2009.

SCHEDULE S4**REGULAR BUDGET FUND
STATUS OF CASH SURPLUSES
AS AT 31 DECEMBER 2009**

(expressed in euro)

	2009	2008
<u>Current year</u>		
Receipts	264 324 701	249 713 584
Disbursements (Statement IV)	<u>(257 230 971)</u>	<u>(237 219 900)</u>
Excess (shortfall) of receipts over disbursements	7 093 730	12 493 684
Unliquidated obligations (Statement IV)	(28 389 160)	(27 410 974)
Provision for unobligated balances of appropriations (Statements I and II)	<u>-</u>	<u>(12 842 696)</u>
Provisional deficit	(21 295 430)	(27 759 986)
Contributions receivable (Schedule S1)	19 583 760	28 599 479
Miscellaneous income receivable	<u>207 942</u>	<u>422 164</u>
Excess (shortfall) of income over expenditure - (Statement I)	(1 503 728)	1 261 657
<u>Disposition of prior year's provisional surplus - (deficit)</u>		
Prior year provisional deficit	(27 759 986)	(28 071 268)
Receipt of:		
Contributions all prior years (Schedule S1)	27 195 618	32 427 018
Savings on liquidation of prior years' obligations (Statement I)	327 786	-
Miscellaneous income	<u>422 164</u>	<u>168 703</u>
Prior year cash surplus/(deficit) - 2008 Cash surplus	185 582	4 524 453
Other surpluses: (Schedule S5)		
Cash surpluses withheld pending receipt of contributions	<u>243 727</u>	<u>243 106</u>
Total surplus (Statement II)	(1 074 419)	6 029 216

SCHEDULE S5

REGULAR BUDGET FUND

I. SHARES OF MEMBER STATES IN THE 2008 CASH SURPLUS

(expressed in euro)

Member State	2008 Scale of assessment %	Allocation amount €
Afghanistan, Islamic Republic of	0.001	2
Albania	0.005	9
Algeria	0.067	124
Angola	0.002	4
Argentina	0.256	475
Armenia	0.002	4
Australia	1.774	3 292
Austria	0.881	1 635
Azerbaijan	0.004	7
Bangladesh	0.008	15
Belarus	0.015	28
Belgium	1.094	2 030
Belize	0.001	2
Benin	0.001	2
Bolivia	0.005	9
Bosnia and Herzegovina	0.005	9
Botswana	0.011	20
Brazil	0.691	1 282
Bulgaria	0.015	28
Burkina Faso	0.002	4
Cameroon	0.007	13
Canada	2.955	5 484
Central African Republic	0.001	2
Chad	0.001	2
Chile	0.127	236
China	2.091	3 880
Colombia	0.082	152
Costa Rica	0.025	46
Côte d'Ivoire	0.007	13
Croatia	0.039	72
Cuba	0.042	78
Cyprus	0.043	80
Czech Republic	0.222	412
Democratic Republic of the Congo	0.002	4
Denmark	0.733	1 360
Dominican Republic	0.019	35
Ecuador	0.016	30
Egypt	0.069	128
El Salvador	0.015	28
Eritrea	0.001	2
Estonia	0.012	22
Ethiopia	0.002	4
Finland	0.560	1 039
France	6.253	11 604
Gabon	0.007	13

SCHEDULE S5 (continued)

Member State	2008 Scale of assessment %	Allocation amount €
Georgia	0.002	4
Germany	8.512	15 796
Ghana	0.003	6
Greece	0.510	947
Guatemala	0.025	46
Haiti	0.002	4
Holy See	0.001	2
Honduras	0.004	7
Hungary	0.192	356
Iceland	0.037	69
India	0.353	655
Indonesia	0.126	234
Iran, Islamic Republic of	0.141	262
Iraq	0.011	20
Ireland	0.441	818
Israel	0.416	772
Italy	5.041	9 355
Jamaica	0.008	15
Japan	16.498	30 616
Jordan	0.010	19
Kazakhstan	0.023	43
Kenya	0.008	15
Korea, Republic of	1.858	3 448
Kuwait	0.181	336
Kyrgyzstan	0.001	2
Latvia	0.014	26
Lebanon	0.027	50
Liberia	0.001	2
Libyan Arab Jamahiriya	0.049	91
Liechtenstein	0.010	19
Lithuania	0.024	45
Luxembourg	0.084	156
Madagascar	0.002	4
Malawi	0.001	2
Malaysia	0.150	278
Mali	0.001	2
Malta	0.013	24
Marshall Islands	0.001	2
Mauritania, Islamic Republic of	0.001	2
Mauritius	0.009	17
Mexico	1.780	3 303
Monaco	0.003	6
Mongolia	0.001	2
Montenegro	0.001	2
Morocco	0.032	59
Mozambique	0.001	2
Myanmar	0.004	7
Namibia	0.005	9
Nepal a/	0.003	6
Netherlands	1.859	3 450

SCHEDULE S5 (continued)

Member State	2008 Scale of assessment %	Allocation amount €
New Zealand	0.254	471
Nicaragua	0.002	4
Niger	0.001	2
Nigeria	0.037	69
Norway	0.776	1 440
Pakistan	0.046	85
Palau	0.001	2
Panama	0.018	33
Paraguay	0.004	7
Peru	0.061	113
Philippines	0.061	113
Poland	0.393	729
Portugal	0.450	835
Qatar	0.084	156
Republic of Moldova	0.001	2
Romania	0.054	100
Russian Federation	1.191	2 210
Saudi Arabia	0.590	1 095
Senegal	0.003	6
Serbia	0.016	30
Seychelles	0.002	4
Sierra Leone	0.001	2
Singapore	0.345	640
Slovakia	0.050	93
Slovenia	0.096	178
South Africa	0.228	423
Spain	2.945	5 465
Sri Lanka	0.012	22
Sudan	0.008	15
Sweden	1.063	1 973
Switzerland	1.207	2 240
Syrian Arab Republic	0.012	22
Tajikistan	0.001	2
Thailand	0.145	269
The Former Yugoslav Republic of Macedonia	0.004	7
Tunisia	0.024	45
Turkey	0.299	555
Uganda	0.002	4
Ukraine	0.035	65
United Arab Emirates	0.299	555
United Kingdom of Great Britain and Northern Ireland	6.591	12 231
United Republic of Tanzania	0.005	9
United States of America	25.719	47 728
Uruguay	0.021	39
Uzbekistan	0.006	11
Venezuela, Bolivarian Republic of	0.157	291
Vietnam	0.019	35
Yemen	0.006	11
Zambia	0.001	2
Zimbabwe	0.006	11
TOTAL (Schedule S4)	100.003 b/	185 582

a/ New Member State which joined the Agency after the approval of the scale of assessment.

b/ The total does not add up to 100% as it contains new Member States that were assessed in addition to the prevailing scale. However, in the calculation of the allocation amounts to be refunded, this difference was taken into account.

SCHEDULE S5 (continued)**II. STATUS OF OTHER CASH SURPLUSES WITHHELD PENDING
RECEIPT OF CONTRIBUTIONS AS AT 31 DECEMBER 2009**

(expressed in euro)

Budget years	31 December 2008	Surrendered	31 December 2009
1965-1968	286	286	-
1979-1995	130 551	302	130 249
1996	42 840	1 129	41 711
1997	22 346	5 606	16 740
1998	23 370	409	22 961
1999	7 289	422	6 867
2001	2 603	139	2 464
2002	760	22	738
2004	3 809	49	3 760
2005	9 252	469	8 783
2007	4 524 453	4 514 999	9 454
TOTAL (Schedule S4)	4 767 559	4 523 832	243 727

SCHEDULE S6

THE REGULAR BUDGET 2009
SUMMARY BY ITEM OF EXPENDITURE
AS AT 31 DECEMBER 2009

(expressed in euro)

Item of expenditure	2009 Adjusted Budget a/	Expenditures			Unused (over-expended) balances	Balance
		Disbursements	Unliquidated obligations	Total expenditure		
Salaries - established posts - P	71 470 474	66 094 660	-	66 094 660	5 375 814	-
Temporary assistance - P/MT	9 859 493	9 401 292	-	9 401 292	458 201	-
Temporary assistance - P/ST	148 780	635 403	-	635 403	(486 623)	-
Salaries - established posts - GS	34 089 981	32 150 265	-	32 150 265	1 939 716	-
Temporary assistance - GS/MT	4 515 959	4 860 576	-	4 860 576	(344 617)	-
Temporary assistance - GS/ST	200 218	1 049 373	-	1 049 373	(849 155)	-
Common staff costs	49 336 786	49 347 762	-	49 347 762	(10 976)	-
Overtime	353 652	353 446	-	353 446	206	-
Sub-total: Staff costs	169 975 343	163 892 777	-	163 892 777	6 082 566	-
Travel - staff	12 683 416	7 270 843	2 799 791	10 070 634	2 612 782	-
Travel - non-staff	6 632 439	6 392 962	269 582	6 662 544	(30 105)	-
Sub-total: Travel costs	19 315 855	13 663 805	3 069 373	16 733 178	2 582 677	-
Interpretation Services	663 071	525 825	49 134	574 959	88 112	-
Representation and hospitality	241 940	301 562	169	301 731	(59 791)	-
Training	985 248	1 025 519	504 917	1 530 436	(545 188)	-
Equipment: leased or rented	480 076	312 377	8 472	320 849	159 227	-
Equipment: purchased/construction work	9 278 213	2 847 962	6 317 381	9 165 343	112 870	-
Supplies and materials	5 693 284	4 345 709	1 351 162	5 696 871	(3 587)	-
General operating expenses	11 367 214	5 863 257	1 341 759	7 205 016	4 162 198	-
Contracts	6 233 461	1 872 407	4 561 880	6 434 287	(200 826)	-
Short-term consultants/experts	5 232 518	3 653 590	1 409 523	5 063 113	(5 063 113)	-
Research and technical contracts	3 162 402	2 115 287	2 326 372	4 441 659	790 859	-
Miscellaneous	3 162 402	3 304 225	31 845	3 336 070	(173 668)	-
Sub-total: Other direct costs	43 337 427	26 167 720	17 902 614	44 070 334	(732 907)	-
Contributions to the VIC Building Management Costs	10 453 607	10 205 929	1 608 408	11 814 337	(1 360 730)	-
Contributions to the VIC Security Services Costs	5 870 044	3 848 724	1 610 731	5 459 455	410 589	-
Contributions to the VIC Costs	16 323 651	14 054 653	3 219 139	17 273 792	(950 141)	-
Direct Implementation Costs	11 667 189	11 407 769	670 855	12 078 624	(411 435)	-
Management and Operation Costs	4 577 791	4 296 484	282 613	4 579 097	(1 306)	-
Sub-total: Laboratory Activities	16 244 980	15 704 253	953 468	16 657 721	(412 741)	-
Translation and Records Services	5 391 212	5 225 245	70 434	5 295 679	95 533	-
Printing Services	1 838 948	1 578 134	296 856	1 874 990	(36 042)	-
Data Processing Application Services	886 961	130 417	1 501 434	1 631 851	(744 890)	-
Data Processing Central Services (SG fixed)	1 494 946	842 211	652 841	1 495 052	(106)	-
Medical Services	983 633	862 107	28 666	890 773	92 860	-
Contracts Administration Services	632 622	641 331	7 000	648 331	(15 709)	-
Radiation Protection and Monitoring Services	1 180 179	1 180 336	49 131	1 229 467	(49 288)	-
Sub-total: Shared costs	12 408 501	10 459 781	2 606 362	13 066 143	(657 642)	-
Total Operational and Recurrent Portion	277 605 757	243 942 989	27 750 956	271 693 945	5 911 812	-
Total Essential Investments Portion	5 111 824	1 910 890	373 883	2 284 773	2 827 051	-
Sub-Total	282 717 581	245 853 879	28 124 839	273 978 718	8 738 863	-
Major Capital Investment Fund b/	-	8 738 863	-	8 738 863	(8 738 863)	-
Total Agency Programmes	282 717 581	254 592 742	28 124 839	282 717 581	-	-
Reimbursable Work for Others	2 361 589	2 638 229	264 321	2 902 550	-	(540 961) c/
GRAND TOTAL (Statement IV)	285 079 170	257 230 971	28 389 160	285 620 131	-	(540 961)

a/ General Conference Resolution GC(52)/RES/5 of October 2008 - revalued at the UN average rate of exchange \$1.3893 to 1 euro.

b/ In accordance with the Agency's Programme and Budget document GC(53)/5 dated August 2009, €8 738 863 was transferred to the Major Capital Investment Fund to support major infrastructural investments.

c/ (€540 961) represents the costs of additional services provided to other VIC-based organizations and to projects financed from the Technical Cooperation Fund and extrabudgetary resources.

SCHEDULE S6 (SUPPLEMENTARY A)

UNOBLIGATED BALANCES OF 2008 APPROPRIATIONS
SUMMARY BY ITEM OF EXPENDITURE
AS AT 31 DECEMBER 2009

(expressed in euro)

Item of expenditure	2008 Unobligated remaining balances available to major programmes a/	Expenditures			Unused (over-expended) balances	Balance
		Disbursements	Unliquidated obligations	Total expenditure		
Salaries - established posts - P	-	-	-	-	-	-
Temporary assistance - P/MT	-	31 372	-	31 372	(31 372)	-
Temporary assistance - P/ST	36 000	28 054	-	28 054	7 946	-
Salaries - established posts - GS	-	-	-	-	-	-
Temporary assistance - GS/MT	-	-	-	-	-	-
Temporary assistance - GS/ST	-	1 548	-	1 548	(1 548)	-
Common staff costs	-	21 198	-	21 198	(21 198)	-
Overtime	-	2 491	-	2 491	(2 491)	-
Sub-total: Staff costs	36 000	84 663	-	84 663	(48 663)	-
Travel - staff	25 000	15 595	2 978	18 573	6 427	-
Travel - non-staff	197 000	163 454	-	163 454	33 546	-
Sub-total: Travel costs	222 000	179 049	2 978	182 027	39 973	-
Interpretation Services	-	17 399	-	17 399	(17 399)	-
Representation and hospitality	-	7 063	-	7 063	(7 063)	-
Training	44 000	26 686	82 898	109 584	(65 584)	-
Equipment: leased or rented	2 681 288	-	-	-	2 681 288	-
Equipment: purchased/construction work	668 117	514 894	1 300 927	1 815 821	(1 147 704)	-
Supplies and materials	238 500	402 556	121 457	524 013	(285 513)	-
General operating expenses	6 511 871	121 703	148 243	269 946	6 241 925	-
Contracts	176 865	544 073	6 051 324	6 595 397	(6 418 532)	-
Short-term consultants/experts	401 686	152 014	44 416	196 430	205 256	-
Research and technical contracts	-	-	-	-	-	-
Miscellaneous	-	28 049	-	28 049	(28 049)	-
Sub-total: Other direct costs	10 722 327	1 814 437	7 749 265	9 563 702	1 158 625	-
Contributions to the VIC Building Management Costs	-	-	-	-	-	-
Contributions to the VIC Security Services Costs	-	-	-	-	-	-
Contributions to the VIC Costs	-	-	-	-	-	-
Direct Implementation Costs	5 488	-	-	-	5 488	-
Management and Operation Costs	-	-	-	-	-	-
Sub-total: Laboratory Activities	5 488	-	-	-	5 488	-
Translation and Records Services	-	-	-	-	-	-
Printing Services	-	-	-	-	-	-
Data Processing Application Services	165 670	125 011	33 633	158 644	7 026	-
Data Processing Central Services (SG fixed)	-	-	-	-	-	-
Medical Services	-	-	-	-	-	-
Contracts Administration Services	-	-	-	-	-	-
Radiation Protection and Monitoring Services	1 211	1 211	-	1 211	-	-
Sub-total: Shared costs	166 881	126 222	33 633	159 855	7 026	-
Sub-Total	11 152 696	2 204 371	7 785 876	9 990 247	1 162 449	-
Transfer to Major Capital Investment Fund b/	-	1 162 449	-	1 162 449	(1 162 449)	-
TOTAL (Statement IV Supplementary A)	11 152 696	3 366 820	7 785 876	11 152 696	-	-

a/ Unobligated balance of 2008 appropriations brought forward was €12 842 696. Based on the decision of the Board of Governors on document GOV/2008/21 dated July 2008, an amount of €1 690 000 was reserved for the Agency-wide Information System for Programme Support (AIPS), thus reducing the remaining balances available to major programmes to €11 152 696.

b/ In accordance with the Agency's Programme and Budget document GC(53)/5 dated August 2009, €1 162 449 was transferred to the Major Capital Investment Fund to support major infrastructural investments.

SCHEDULE S7

**SUMMARY OF EXPENDITURE BY MAJOR CATEGORY AND FUND GROUP
AS AT 31 DECEMBER 2009**

(expressed in euro)

Category	2009					2008
	Regular Budget Fund and Working Capital Fund Fund Group I	General Fund			Trust Funds, Reserve Funds and Special Funds Fund Group VI	TOTAL 2009
		Technical Cooperation Fund Fund Group II	Extrabudgetary Programme Fund Fund Group III	Technical Cooperation Extrabudgetary Fund Fund Group IV		
Salaries	110 720 091	-	585 495	-	-	108 841 873
Common Staff Costs	55 770 966	-	5 245 517	-	-	58 257 396
Temporary Assistance	17 355 731	-	9 937 711	-	-	24 798 585
Total Staff Costs	183 846 788	-	15 768 723	-	-	191 897 854
Equipment	12 090 143	23 598 833	9 549 953	7 496 082	1 447 975	42 563 517
Transfer to Major Capital Investment Fund	8 738 863	-	-	-	-	8 738 863
Travel	17 181 790	17 841 804	7 833 566	1 006 763	-	40 760 080
Contracts	19 869 850	4 363 366	6 173 347	959 177	-	30 241 257
General Operating Expenses	11 605 931	831 767	326 573	21 940	70	13 225 095
Contribution to the VIC Building Management Costs	12 514 647	-	23 557	-	-	11 159 059
Contribution to the VIC Security Services Costs	5 563 177	-	-	-	-	5 728 659
Training	1 654 314	12 565 238	168 676	831 598	-	15 303 416
Supplies and Materials	8 276 091	2 260 134	830 487	264 173	120 853	9 584 499
Miscellaneous	4 278 537	904 587	2 787 578	802 810	-	7 368 973
Total Other Costs	101 773 343	62 365 729	27 693 737	11 382 543	1 568 898	204 784 250
TOTAL EXPENDITURE (Statement I)	285 620 131	62 365 729	43 462 460	11 382 543	1 568 898	367 832 409

SCHEDULE S8 (continued)

Member State	Base rate %	Share of \$85.0 million target for 2009 using base rate ^{a/}	2009			Prior years			Advance payments for 2010			
			Pledged	Paid against pledge	Paid without a formal pledge	Outstanding	% paid of target share	Unpaid balance as at 1 January		Paid in 2009	Outstanding	Total outstanding
Estonia	0.015	12 750	12 750	12 750	-	-	-	100.0	-	-	-	-
Ethiopia	0.003	2 550	2 550	2 550	-	-	-	100.0	-	-	-	2 550
Finland	0.544	462 400	462 400	462 400	-	-	-	100.0	-	-	-	-
France	6.078	5 166 300	-	4 888 588	-	-	-	94.6	-	-	-	-
Gabon	0.008	6 800	-	8 000	-	-	-	117.6	-	-	-	-
Georgia	0.003	2 550	-	2 551	-	-	-	100.0	15 067	c/	15 067	-
Germany	8.274	7 032 900	-	6 681 255	-	-	-	95.0	-	-	-	-
Ghana	0.004	3 400	3 400	1 600	-	-	1 800	47.1	6 400	6 400	-	1 800
Greece	0.575	488 750	488 750	488 750	-	-	-	100.0	-	-	-	-
Guatemala	0.031	26 350	-	-	-	-	-	-	24 900	-	24 900	-
Haiti	0.002	1 700	-	-	-	-	-	-	1 600	-	1 600	-
Holy See	0.001	850	2 591	2 591	-	-	-	304.8	-	-	-	2 878
Honduras	0.005	4 250	-	-	-	-	-	-	-	-	-	-
Hungary	0.235	199 750	199 750	199 750	-	-	-	100.0	-	-	-	-
Iceland	0.036	30 600	30 600	30 600	-	-	-	100.0	-	-	-	-
India	0.434	368 900	368 900	368 900	-	-	-	100.0	6 487	6 487	-	246
Indonesia	0.155	131 750	100 000	100 000	15 000	-	-	87.3	-	-	-	-
Iran, Islamic Republic of	0.174	147 900	-	-	-	-	-	-	-	-	-	-
Iran	0.014	11 900	11 900	11 900	-	-	-	100.0	-	-	-	-
Iraq	0.429	364 650	364 650	364 650	-	-	-	100.0	-	-	-	364 650
Ireland	0.404	343 400	-	140 225	-	-	-	40.8	-	-	-	-
Israel	4.899	4 164 150	4 164 150	4 164 150	-	-	-	100.0	-	-	-	-
Italy	0.010	8 500	-	-	-	-	-	-	8 000	b/	8 000	-
Jamaica	16.036	13 630 600	-	13 630 600	-	-	-	100.0	-	-	-	-
Japan	0.012	10 200	10 200	-	-	-	10 200	-	-	-	10 200	-
Jordan	0.028	23 800	-	23 800	-	-	-	100.0	22 400	b/	22 400	-
Kazakhstan	0.010	8 500	-	8 500	-	-	-	100.0	8 000	-	8 000	-
Kenya	2.096	1 781 600	-	1 781 600	-	-	-	100.0	-	-	-	-
Korea, Republic of	0.176	149 600	149 600	149 600	-	-	-	100.0	-	-	-	-
Kuwait	0.001	850	-	850	-	-	-	100.0	800	b/	800	-
Kyrgyzstan	0.017	14 450	14 450	14 450	-	-	-	100.0	-	-	-	14 450
Latvia	0.033	28 050	-	-	-	-	-	-	80	-	80	-
Lebanon	0.001	850	-	-	-	-	-	-	-	-	-	-
Liberia	0.060	51 000	-	-	-	-	-	-	48 000	b/	48 000	-
Libyan Arab Jamahiriya	0.010	8 500	8 500	8 500	-	-	-	100.0	-	-	-	51 000
Liechtenstein	0.030	25 500	25 500	25 500	-	-	-	100.0	-	-	-	8 500
Lithuania	0.082	69 700	69 700	69 700	-	-	-	100.0	-	-	-	-
Luxembourg	0.002	1 700	1 700	-	-	-	1 700	100.0	5 072	-	5 072	-
Madagascar	0.001	850	850	850	-	-	-	100.0	2 375	b/	2 375	-
Malawi	0.183	155 550	155 550	155 550	-	-	-	100.0	-	-	-	-
Malaysia	0.001	850	-	-	-	-	-	-	-	-	-	-
Mali	0.016	13 600	-	13 600	-	-	-	100.0	-	-	-	-
Malta	0.001	850	-	-	-	-	-	-	-	-	-	-
Marshall Islands	0.001	850	-	-	-	-	-	-	-	-	-	-
Mauritania, Islamic Republic of	0.011	9 350	-	9 350	-	-	-	100.0	-	-	-	-
Mauritius	0.011	9 350	-	9 350	-	-	-	100.0	-	-	-	-

SCHEDULE S8 (continued)

Member State	Base rate %	Share of \$85.0 million target for 2009 using base rate ^{a/}	2009			Prior years			Total outstanding	Advance payments for 2010
			Pledged	Paid against pledge	Paid without a formal pledge	Outstanding	% paid of target share	Unpaid balance as at 1 January		
Mexico	2.177	1 850 450	-	-	-	-	-	-	-	-
Monaco	0.003	2 550	-	-	-	-	-	-	-	-
Mongolia	0.001	850	850	850	-	-	100.0	-	-	-
Montenegro	0.001	850	850	850	-	-	100.0	-	-	-
Morocco	0.040	34 000	34 000	33 172	-	-	97.6	25 776	-	828
Mozambique	0.001	850	850	-	-	-	850	-	-	850
Myanmar	0.005	4 250	-	-	4 144	-	-	67	-	-
Namibia	0.006	5 100	5 100	5 100	-	-	100.0	-	-	-
Nepal	0.003	2 550	-	-	-	-	-	-	-	-
Netherlands	1.807	1 535 950	1 531 723	1 531 723	-	-	99.7	-	-	-
New Zealand	0.247	209 950	-	-	-	-	-	-	-	-
Nicaragua	0.002	1 700	-	-	1 700	-	-	-	-	-
Niger	0.001	850	850	850	-	-	100.0	800	-	850
Nigeria	0.046	39 100	39 100	-	-	-	39 100	-	-	39 100
Norway	0.754	640 900	640 900	640 900	-	-	100.0	-	-	-
Pakistan	0.057	48 450	48 450	48 450	-	-	100.0	-	-	642
Palau	0.001	850	-	-	-	-	-	-	-	-
Panama	0.022	18 700	-	-	-	-	-	-	-	-
Paraguay	0.005	4 250	-	-	-	-	-	6 800	-	6 800
Peru	0.075	63 750	-	-	-	-	-	-	-	-
Philippines	0.075	63 750	5 000	5 000	-	-	7.8	-	-	5 000
Poland	0.483	410 550	410 550	410 550	-	-	100.0	-	-	-
Portugal	0.508	431 800	-	-	343 476	-	-	79.5	-	-
Qatar	0.082	69 700	-	-	-	-	-	-	-	-
Republic of Moldova	0.001	850	850	850	-	-	100.0	-	-	-
Romania	0.067	56 950	56 950	56 950	-	-	100.0	-	-	-
Russian Federation	1.158	984 300	-	-	745 656	-	-	75.8	-	-
Saudi Arabia	0.722	613 700	-	-	-	-	-	-	-	-
Senegal	0.004	3 400	1 460	1 460	-	-	42.9	-	-	-
Serbia	0.020	17 000	17 000	17 000	-	-	100.0	-	-	-
Seychelles	0.002	1 700	-	-	1 700	-	-	100.0	-	-
Sierra Leone	0.001	850	-	-	-	-	-	-	-	-
Singapore	0.335	284 750	284 750	284 750	-	-	100.0	-	-	283 900
Slovakia	0.061	51 850	51 850	51 850	-	-	100.0	-	-	-
Slovenia	0.093	79 050	79 050	79 050	-	-	100.0	-	-	-
South Africa	0.280	238 000	238 000	238 000	-	-	100.0	-	-	-
Spain	2.863	2 433 500	-	-	2 433 500	-	-	100.0	-	-
Sri Lanka	0.015	12 750	-	-	12 750	-	-	100.0	-	12 750
Sudan	0.010	8 500	8 500	8 500	-	-	100.0	-	-	-
Sweden	1.033	878 050	-	-	878 050	-	-	100.0	-	-
Switzerland	1.173	997 050	997 050	997 050	-	-	100.0	-	-	158 794
Syrian Arab Republic	0.015	12 750	12 750	12 750	-	-	100.0	-	-	-
Tajikistan	0.001	850	850	850	-	-	100.0	-	-	850
Thailand	0.179	152 150	152 150	152 150	-	-	100.0	-	-	152 150
The Former Yugoslav Republic of Macedonia	0.005	4 250	4 250	4 250	-	-	100.0	-	-	-

SCHEDULE S8 (continued)

Member State	2009										Prior years		Advance payments for 2010
	Base rate %	Share of \$85.0 million target for 2009 using base rate a/	Pledged	Paid against pledge	Paid without a formal pledge	Outstanding target share	% paid of target share	Unpaid balance as at 1 January	Paid in 2009	Outstanding	Total outstanding		
Tunisia	0.030	25 500	25 500	25 500	-	-	100.0	-	-	-	-	-	
Turkey	0.367	311 950	-	-	311 950	-	100.0	-	-	-	-	-	
Uganda	0.003	2 550	2 600	2 600	-	-	102.0	-	-	-	-	-	
Ukraine	0.043	36 550	-	-	36 550	-	100.0	-	-	-	-	-	
United Arab Emirates	0.291	247 350	-	-	247 350	-	100.0	-	-	-	-	-	
United Kingdom of Great Britain and Northern Ireland	6.407	5 445 950	-	-	5 445 950	-	100.0	-	-	-	-	-	
United Republic of Tanzania	0.006	5 100	5 100	5 100	-	-	100.0	-	-	-	-	-	
United States of America	25.000	21 250 000	20 950 000	20 950 000	-	-	98.6	-	-	-	-	-	
Uruguay	0.026	22 100	22 100	22 100	-	-	100.0	-	-	-	-	-	
Uzbekistan	0.008	6 800	-	-	6 800	-	100.0	-	-	-	-	-	
Venezuela, Bolivarian Republic of	0.193	1 64 050	-	-	-	-	-	-	-	-	-	-	
Vietnam	0.023	19 550	19 550	19 550	-	-	100.0	-	-	-	-	-	
Yemen	0.007	5 950	-	-	5 908	-	99.3	-	-	-	-	-	
Zambia	0.001	850	850	850	-	-	100.0	2 350 b/	2 350	-	-	-	
Zimbabwe	0.008	6 800	6 800	6 800	-	-	100.0	30 770 b/	30 770	-	-	-	
Sub-total	100.000	85 000 000	39 945 316	37 510 251	39 891 387	2 435 065	91.1	1 191 133	1 136 864	54 269	2 489 334	1 776 753	
New Members:													
Bahrain d/	0.033	28 050	-	-	-	-	-	-	-	-	-	-	
Burundi e/	0.001	850	-	-	-	-	-	-	-	-	-	-	
Cambodia f/	0.001	850	-	-	-	-	-	-	-	-	-	-	
Congo g/	0.001	850	-	-	-	-	-	-	-	-	-	-	
Lesotho h/	0.001	850	-	-	-	-	-	-	-	-	-	-	
Oman i/	0.073	62 050	-	-	62 050	-	100.0	-	-	-	-	59 500	
Sub-total	0.110	93 500	-	-	62 050	-	66.4	-	-	-	-	59 500	
Former Members:													
Democratic People's Republic of Korea j/	-	-	-	-	-	-	-	29 635	-	29 635	29 635	-	
Yugoslavia k/	-	-	-	-	-	-	-	834 026	-	834 026	834 026	-	
Sub-total	-	-	-	-	-	-	-	863 661	-	863 661	863 661	-	
GRAND TOTAL	100.110	85 093 500	39 945 316	37 510 251	39 953 437	2 435 065	91.0	2 054 794	1 136 864	917 930	3 352 995	1 836 253	
Statements I and II (in euro)													
			28 660 779	26 973 279	28 840 022	1 687 500		1 433 087	796 962	636 125	2 323 625	1 242 092	

a/ As recommended in GC(V)/RES/100 and amended in GC(XV)/RES/286.
b/ Pledged/paid a contribution in 2009 relating to 2008: Belgium - \$942 775; Bosnia and Herzegovina - \$4 800; Jamaica - \$8 000; Kazakhstan - \$22 400; Kyrgyzstan - \$800; Libyan Arab Jamahiriya - \$48 000; Malawi - \$800; Zimbabwe - \$6 400; relating to 2007: Malawi - \$800; relating to 2006: Malawi - \$775; Zambia - \$1 550; relating to 2004: Zimbabwe - \$5 980; relating to 2003: Zimbabwe - \$5 980; relating to 2002: Zimbabwe - \$5 840; relating to 2001: Zimbabwe - \$6 570.
c/ Revalued pledge of contribution: Georgia pledge relating to 2000 - \$37.
d/ Bahrain became a Member of the Agency on 23 June 2009.
e/ Burundi became a Member of the Agency on 24 June 2009.
f/ Cambodia became a Member of the Agency on 23 November 2009.
g/ Congo became a Member of the Agency on 15 July 2009.
h/ Lesotho became a Member of the Agency on 13 July 2009.
i/ Oman became a Member of the Agency on 5 February 2009.
j/ The Democratic People's Republic of Korea withdrew from the Agency on 13 June 1994.
k/ Following the approval for membership of the Federal Republic of Yugoslavia on 17 September 2001, the former Yugoslavia ceased to be a Member State.

SCHEDULE S9a

TECHNICAL COOPERATION PROGRAMME
STATUS OF ASSESSED PROGRAMME COSTS
AS AT 31 DECEMBER 2009

(expressed in United States dollars)

Recipients	1984-2002		
	Unpaid balance	Paid in 2009	Outstanding
Armenia a/	93 716	31 780	61 936
Bolivia	278 078	-	278 078
Côte d'Ivoire	222 089	170 036	52 053
Dominican Republic a/	230 189	25 577	204 612
El Salvador	13 146	-	13 146
Georgia a/	41 788	41 788	-
Ghana a/	236 657	-	236 657
Guatemala a/	146 518	-	146 518
Iraq	56 145	-	56 145
Kyrgyzstan	9 021	-	9 021
Paraguay	74 259	-	74 259
Peru	461 031	4 643	456 388
Qatar	2 162	-	2 162
Romania	51 899	-	51 899
Sri Lanka	296 050	14 238	281 812
Tunisia a/	55 020	34 943	20 077
Uzbekistan a/	125 581	41 860	83 721
Sub-total	2 393 349	364 865	2 028 484
<u>Former Members:</u>			
Democratic People's Republic of Korea b/	39 712	-	39 712
Serbia and Montenegro c/	1 302	-	1 302
<u>Outstanding arrears:</u>			
Bosnia and Herzegovina, Croatia, Slovenia, The Former Yugoslav Republic of Macedonia, Serbia and Montenegro c/	381 410	-	381 410
TOTAL	2 815 773	364 865	2 450 908
Statements I and II (in euro)	1 957 487	259 007	1 698 480

a/ Payment plan agreements concluded with the Agency.

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

c/ 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 was provided to the former Yugoslavia.

SCHEDULE S9b

**TECHNICAL COOPERATION PROGRAMME
STATUS OF NATIONAL PARTICIPATION COSTS
AS AT 31 DECEMBER 2009**

(expressed in United States dollars)

Member	2009				2005-2008			Advance payments/credits for 2010
	Assessed	Paid in 2009	Outstanding	Unpaid balance as at 1 January	Paid in 2009	Outstanding	Total paid in 2009	
Albania	75 360	73 987	1 373	1 165	1 165	-	75 152	1 373
Algeria	91 021	49 254	41 767	-	-	-	49 254	41 767
Argentina	81 890	81 890	-	-	-	-	81 890	-
Armenia	124 671	58 298	66 373	-	-	-	58 298	66 373
Azerbaijan	105 264	105 131	133	133	133	-	105 264	133
Belarus	101 044	49 390	51 654	-	-	-	49 390	51 654
Belize	21 140	21 140	-	368	-	368	21 140	368
Bolivia	39 358	23 323	16 035	7 516	891	6 625	24 214	22 660
Bosnia and Herzegovina	25 553	25 553	-	-	-	-	25 553	-
Botswana	49 969	49 969	-	-	-	-	49 969	-
Brazil	125 215	125 215	-	-	-	-	125 215	-
Bulgaria	40 079	40 079	-	-	-	-	40 079	-
Cameroon	28 026	13 362	14 664	51 647	23 734	27 913	37 096	42 577
Chile	70 620	70 620	-	-	-	-	70 620	-
China	174 515	173 315	1 200	4 467	4 467	-	177 782	1 200
Colombia	87 783	80 473	7 310	-	-	-	80 473	7 310
Costa Rica	43 111	43 111	-	6 151	6 151	-	49 262	-
Côte d'Ivoire	50 022	50 022	-	1 856	1 856	-	51 878	-
Croatia	69 592	69 592	-	-	-	-	69 592	-
Cuba	108 105	108 105	-	-	-	-	108 105	-
Cyprus	2 460	2 460	-	-	-	-	2 460	-
Czech Republic	7 542	7 542	22	-	-	-	7 542	22
Dominican Republic	42 334	20 589	21 745	-	-	-	20 589	21 745
Ecuador	42 384	25 253	17 131	3 182	1 952	1 230	27 205	18 361
Egypt	46 454	46 454	-	5 215	5 215	-	51 669	-
El Salvador	42 562	36 769	5 793	2 812	2 812	-	39 581	5 793
Estonia	38 602	38 602	-	-	-	-	38 602	-
Gabon	10 287	10 287	-	-	-	-	10 287	-
Georgia	84 498	84 498	-	-	-	-	84 498	-
Ghana	42 477	23 164	19 313	7 424	-	7 424	23 164	26 737

SCHEDULE S9b (continued)

Member	2009			2005-2008			Advance payments/credits for 2010	
	Assessed	Paid in 2009	Outstanding	Unpaid balance as at 1 January	Paid in 2009	Outstanding		Total paid in 2009
Greece	1 109	1 109	-	-	-	-	1 109	-
Guatemala	26 429	19 503	6 926	1 547	-	1 547	19 503	8 473
Honduras	35 331	35 331	-	-	-	-	35 331	-
Hungary	10 181	9 074	1 107	-	-	-	9 074	1 107
Indonesia	63 859	63 859	-	-	-	-	63 859	-
Iran, Islamic Republic of	59 027	58 310	717	-	-	-	58 310	717
Iraq	32 282	31 290	992	-	-	-	31 290	992
Israel	50 892	50 892	-	24	24	-	50 916	-
Jamaica	22 041	11 021	11 020	11 802	-	11 802	11 021	22 822
Jordan	107 344	107 344	-	1 751	1 751	-	109 095	-
Kazakhstan	73 549	73 549	-	4 604	4 604	-	78 153	-
Kenya	54 168	54 168	-	-	-	-	54 168	-
Korea, Republic of	19 791	9 863	9 928	-	-	-	9 863	9 928
Kuwait	34 253	17 126	17 127	1 182	1 182	-	18 308	17 127
Kyrgyzstan	90 298	44 558	45 740	36 127	-	36 127	44 558	81 867
Latvia	6 128	6 128	-	-	-	-	6 128	-
Lebanon	73 593	73 593	-	4 159	4 159	-	77 752	-
Libyan Arab Jamahiriya	70 665	70 665	-	-	-	-	70 665	-
Lithuania	20 168	20 168	-	-	-	-	20 168	-
Malaysia	65 250	65 250	-	-	-	-	65 250	-
Malta	7 407	7 407	-	-	-	-	7 407	-
Mauritius	33 224	33 224	-	8 403	8 403	-	41 627	-
Mexico	84 833	53 702	31 131	-	-	-	53 702	31 131
Mongolia	47 699	47 699	-	-	-	-	47 699	-
Montenegro	52 761	26 380	26 381	18 408	-	18 408	26 380	44 789
Morocco	56 088	45 224	10 864	-	-	-	45 224	10 864
Namibia	48 322	48 322	-	-	-	-	48 322	-
Nicaragua	51 276	51 143	133	-	-	-	51 143	133
Nigeria	80 035	80 035	-	11 222	-	11 222	80 035	11 222
Pakistan	102 794	54 294	48 500	-	-	-	54 294	48 500
Panama	45 261	45 261	-	-	-	-	45 261	-
Paraguay	6 107	3 197	2 910	8 518	-	8 518	3 197	11 428
Peru	56 650	56 650	-	16 833	16 833	-	73 483	-
Philippines	90 429	90 429	-	-	-	-	90 429	-
Poland	18 262	17 966	296	10 985	-	10 985	17 966	11 281

SCHEDULE S9b (continued)

Member	2009				2005-2008			Advance payments/credits for 2010
	Assessed	Paid in 2009	Outstanding	Unpaid balance as at 1 January	Paid in 2009	Outstanding	Total paid in 2009	
Portugal	1 964	1 964	-	-	-	-	1 964	-
Qatar	36 331	36 331	-	-	-	-	36 331	-
Republic of Moldova	95 932	40 485	55 447	-	-	-	40 485	55 447
Romania	24 535	20 540	3 995	38 123	13 544	24 579	34 084	28 574
Russian Federation	52	52	-	-	-	-	52	-
Saudi Arabia	14 178	14 178	-	-	-	-	14 178	-
Serbia, Republic of	59 025	59 025	-	-	-	-	59 025	-
Seychelles	20 333	18 853	1 480	-	-	-	18 853	1 480
Singapore	17 640	8 820	8 820	-	-	-	8 820	8 820
Slovakia	25 092	25 092	-	-	-	-	25 092	-
Slovenia	22 510	22 498	12	15 341	15 341	-	37 839	12
South Africa	68 398	68 398	-	-	-	-	68 398	-
Sri Lanka	53 685	53 685	-	-	-	-	53 685	-
Syrian Arab Republic	96 685	50 853	45 832	-	-	-	50 853	45 832
Tajikistan	78 254	78 254	-	-	-	-	78 254	-
Thailand	67 981	67 981	-	-	-	-	67 981	-
The Former Yugoslav Republic of Macedonia	98 479	98 479	-	-	-	-	98 479	-
Tunisia	53 844	53 844	-	2 517	2 517	-	56 361	-
Turkey	1 544	1 544	-	-	-	-	1 544	-
Ukraine	101 613	50 868	50 745	-	-	-	50 868	50 745
United Arab Emirates	62 654	62 591	63	-	-	-	62 591	63
Uruguay	57 635	27 704	29 931	-	-	-	27 704	29 931
Uzbekistan	91 978	91 624	354	15 700	-	15 700	91 624	16 054
Venezuela, Bolivarian Republic of	43 907	43 907	-	-	-	-	43 907	-
Vietnam	93 818	53 354	40 464	-	-	-	53 354	40 464
Zimbabwe	55 380	55 380	-	374	374	-	55 754	-
Sub-total	4 912 913	4 197 485	715 428	299 556	117 108	182 448	4 314 593	897 876
New Member:								
Oman a/	-	-	-	-	-	-	-	29 096
TOTAL	4 912 913	4 197 485	715 428	299 556	117 108	182 448	4 314 593	897 876
Statement I and II (in euro)	3 610 798	3 115 006	495 792	214 016	87 580	126 436	3 202 586	622 228
								76 088

a/ Oman became a Member of the Agency on 5 February 2009.

SCHEDULE S10

CURRENT ACCOUNTS AT BANKS
AS AT 31 DECEMBER 2009

Local currency	Amount in local currency	UN operational exchange rate	Euro equivalent
<u>Agency Funds</u>			
Australian dollars	91 705	1.604617	57 151
Canadian dollars	220 537	1.497835	147 237
Chinese yuan renminbi	87 351 974	9.82684	8 889 122
Cuban pesos	882 741	1.443001	611 740
Democratic People's Republic of Korea won	1 645 579	200.5772	8 204
Euro	1 722 667	1.0000	1 722 667
Indian rupees	5 320	67.316017	79
Japanese yen	2 761 355	132.323232	20 868
Pakistani rupees	5 300	119.696969	44
Polish zlotys	12 569	4.126984	3 046
United Kingdom pounds	185 400	0.901875	205 572
United States dollars	3 885 008	1.443001	2 692 311
TOTAL CURRENT ACCOUNTS AT BANKS			14 358 041

NOTE: The free use by the Agency of some currencies is legally or otherwise restricted. At year-end, the euro equivalent of these currencies is € 509 066 based on the respective United Nations rate of exchange.

SCHEDULE S11

**DEPOSIT ACCOUNTS AT BANKS
AS AT 31 DECEMBER 2009**

Deposit	Interest rate p.a.	Maturity date	Amount in local currency	UN operational exchange rate	EUR equivalent
<u>Agency Funds</u>					
JPMorgan Chase, New York	0.400 %	Call	US\$ 29 370 640	0.693	20 353 859
Intesa San Paolo, Vienna	0.190 %	Call	EUR 900 000	1.000	900 000
Tokyo-Mitsubishi, London	0.230 %	10-01-04	US\$ 6 000 000	0.693	4 158 002
SMBC, London	0.330 %	10-01-08	US\$ 5 000 000	0.693	3 465 000
SE Banken, London	0.500 %	10-01-15	US\$ 15 000 000	0.693	10 395 005
Intesa San Paolo, Vienna	0.660 %	10-01-15	EUR 2 400 000	1.000	2 400 000
SE Banken, London	0.570 %	10-01-15	EUR 5 000 000	1.000	5 000 000
Intesa San Paolo, Vienna	0.670 %	10-01-25	EUR 3 000 000	1.000	3 000 000
HSBC, London	0.360 %	10-01-28	EUR 9 000 000	1.000	9 000 000
Intesa San Paolo, Vienna	0.640 %	10-01-29	EUR 9 400 000	1.000	9 400 000
HSBC, London	0.370 %	10-02-01	EUR 3 000 000	1.000	3 000 000
Rabo Bank, London	0.350 %	10-02-01	EUR 8 000 000	1.000	8 000 000
Wachovia Bank, London	0.330 %	10-02-02	US\$ 5 000 000	0.693	3 465 000
Banco Santander, Madrid	0.290 %	10-02-19	US\$ 9 400 000	0.693	6 514 204
Societe Generale, Paris	0.230 %	10-02-19	US\$ 2 400 000	0.693	1 663 200
HSBC, London	0.400 %	10-02-25	EUR 9 000 000	1.000	9 000 000
Rabo Bank, London	0.370 %	10-03-01	EUR 15 200 000	1.000	15 200 000
Societe Generale, Paris	0.400 %	10-03-01	EUR 3 000 000	1.000	3 000 000
SE Banken, London	0.400 %	10-03-08	US\$ 2 400 000	0.693	1 663 200
SE Banken, London	0.400 %	10-03-09	US\$ 5 000 000	0.693	3 465 000
Wachovia Bank, London	0.500 %	10-03-25	US\$ 9 800 000	0.693	6 791 400
Wachovia Bank, London	0.860 %	10-03-30	EUR 10 700 000	1.000	10 700 000
Societe Generale, Paris	0.250 %	10-04-01	US\$ 8 500 000	0.693	5 890 505
Rabo Bank, London	0.430 %	10-04-12	EUR 4 300 000	1.000	4 300 000
HSBC, London	0.380 %	10-04-16	EUR 5 100 000	1.000	5 100 000
Banco Santander, Madrid	0.540 %	10-04-20	US\$ 5 600 000	0.693	3 880 800
Banco Bilbao (BBVA), Brussels	0.580 %	10-05-05	US\$ 12 000 000	0.693	8 316 005
Wachovia Bank, London	0.250 %	10-05-11	US\$ 3 500 000	0.693	2 425 500
Societe Generale, Paris	0.540 %	10-05-18	EUR 2 200 000	1.000	2 200 000
Intesa San Paolo, Vienna	0.830 %	10-05-25	EUR 1 600 000	1.000	1 600 000
Banco Bilbao (BBVA), Brussels	0.370 %	10-06-18	US\$ 2 700 000	0.693	1 871 100
Banco Santander, Madrid	0.700 %	10-08-05	US\$ 5 000 000	0.693	3 465 000
TOTAL DEPOSIT ACCOUNTS					179 582 780

SCHEDULE S12

TRIPLE-A GOVERNMENT MONEY MARKET FUNDS (MMF) AND TREASURY BILLS

AS AT 31 DECEMBER 2009

Instrument	Interest rate p.a.	Maturity date	Amount in local currency	a/	UN operational exchange rate	EUR equivalent
<u>Agency Funds</u>						
JPM Euro Government Liquidity Fund	0.250 %	MMF	EUR 35 000 000		1.000	35 000 000
US Treasury Bills	0.391 %	10-02-11	US\$ 1 999 915		0.693	1 385 941
US Treasury Bills	0.391 %	10-02-11	US\$ 1 999 937		0.693	1 385 956
US Treasury Bills	0.150 %	10-06-17	US\$ 49 595 464		0.693	34 369 668
TOTAL DEPOSIT ACCOUNTS						72 141 565

a/ The amount for US Treasury Bills under this column represents the purchase price.

SCHEDULE S13

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

AS AT 31 DECEMBER 2009

(expressed in euro)

Fund Group	Cash in hand	Current and Deposit Accounts and other Cash Equivalents	Total
I Regular Budget Fund and Working Capital Fund	245 231	65 617 425	65 862 656
II Technical Co-operation Fund	-	50 923 935	50 923 935
III Extrabudgetary Programme Fund a/	-	118 228 390	118 228 390
IV Technical Cooperation Extrabudgetary Fund	-	25 691 863	25 691 863
VI Trust Funds, Reserve Funds and Special Funds	-	5 620 773	5 620 773
TOTAL (Statement II)	245 231	266 082 386	266 327 617

a/ Includes €37.3 million for the proposed IAEA Low Enriched Uranium (LEU) bank which has not yet been approved by the Board of Governors.

PART IV

Notes to the Financial Statements

A. Statement of the Agency's objectives

1. 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. The IAEA is part of the United Nations Common System and the relationship with the United Nations is regulated by the "Agreement Governing the Relationship Between the United Nations and the International Atomic Energy Agency" which came into force on 14 November 1957. Its statutory mandate is to seek to accelerate and enlarge the contribution of atomic energy to peace, health and prosperity throughout the world and to ensure, so far as it is able, that assistance provided by it or at its request or under its supervision or control is not used in such a way as to further any military purpose.

B. Significant accounting policies

B.1. Basis of presentation

2. The financial statements of the Agency are presented in euro. They reflect the application of the IAEA's financial regulations and rules and they comply with the United Nations system accounting standards in all material respects.

3. It should be noted that resulting from the decision of the Board of Governors¹ the Agency is in the process of implementing International Public Sector Accounting Standards (IPSAS). Full implementation is expected in 2011. All accounting policies will be affected one way or another. The most material effects will be in fixed assets recognition (Notes B.10 and R), liability recognition (Notes V and W), expenditure recognition (Note B.6) and contributions in kind (Notes B.12 and Q).

4. For the preparation of the Agency's consolidated financial statements, those funds that are US dollar denominated funds are translated into euro. The methodology used for this translation is described in Note B.2 below.

¹ Document GOV/2007/10 approved by the Board of Governors at its meetings held on 14 June and 9 July 2007, (GOV/OR.1188, paras 135, 136; GOV/OR.1189, paras 16, 17).

B.2. Translation and conversion of currencies

5. In preparing the Agency's consolidated financial statements, the financial statements of the United States dollar based funds were translated into euro using generally accepted accounting practices as follows:

- Income, expenditure and changes in reserves and fund balances were stated in euro terms by applying the United Nations rate of exchange applicable at the date of the transaction.
- Assets and liabilities were converted to the euro equivalent using the United Nations rate of exchange at year end.
- All resulting exchange differences arising from the above methodology are classified as a component of fund balances as currency translation adjustments.

B.3. Fund grouping

6. The Agency maintains separate accounts for each Fund which are combined into five 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.

7. 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.

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

9. 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.

10. The purpose of Fund group IV (General Fund - Technical Cooperation Extrabudgetary Fund) is to meet the obligations related to extrabudgetary activities of approved technical cooperation projects. Fund group IV is financed from special voluntary contributions from Member States, international organizations and the United Nations Development Programme, which are available for the approved projects until they are actually used, and in consultation with the donor.

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

B.4. Income recognition

B.4.1. Fund group I

12. 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.

B.4.2. Fund group II

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

B.4.3. Fund groups III, IV and VI

14. Income in these Fund groups is recorded on a cash basis.

B.5. Cash management

15. In the financial statements cash balances are reported separately by Fund group. Amounts due between Funds or Fund groups are settled by adjusting the cash holdings for each Fund group. Interest income is recorded to the relevant Fund group.

B.6. Expenditure recognition

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

17. Obligations are engagements involving a liability against resources for which expenditure authority has been given. Unliquidated obligations are that portion of obligations that 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.

B.7. Split appropriation/assessment system

18. 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 euro component and a US dollar component expressed as a euro equivalent on the basis of the average US dollar-to-euro United Nations Rate of Exchange experienced during the budget year. Therefore, the authority granted by the General Conference, expressed in euro, can only be determined at the end of the budget year.

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

B.8. Transactions in foreign currencies

20. Transactions in foreign currencies are recorded in euro for all euro based funds and in US dollars for all US dollars based funds at the United Nations Rate of Exchange in effect on the date of the transaction.

21. The treatment of exchange gains and losses in terms of the respective functional currency is as follows:

B.8.1. 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 for each of these Fund groups,
- Unrealized net gains resulting from the revaluation of balance sheet are recorded as a provision on the balance sheet, whereas net losses are charged to miscellaneous income for each of these Fund groups, and
- Unrealized gains and losses relating to the revaluation of unliquidated obligations are recorded as adjustments to the corresponding programme expenditure for each of these Fund groups.

B.8.2. Fund groups III, IV and VI

- For reporting purposes, all net gains and losses (realized and unrealized) in Fund groups III, IV and VI are included within their respective fund group.

B.9. Cash surpluses/deficits and fund balances

22. 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.

23. 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.

B.10. Capital assets

24. 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 €2 000 or of a sensitive nature and a minimum estimated useful life of five years, or three years in the case of computer hardware. The value of the inventory is disclosed in Note R below.

B.11. Uncollected assessments and contributions received in advance

25. 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.

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

B.12. Contributions in kind

27. Contributions in kind — in the form of human resources, equipment, meetings and fellowships offered by Member States, United Nations, other international organizations and non-governmental sources — are not recorded in the accounts of the Agency. However, estimates of such contributions are disclosed in Note Q below.

B.13. Services without charge

28. The Agency provides administrative and audit services to certain other euro based Funds without charge.

C. Pension fund participation

29. The Agency is a member organization participating in the United Nations Joint Staff Pension Fund, (UNJSPF), which was established by the United Nations General Assembly to provide retirement, death, disability and related benefits. The Pension Fund is a funded defined benefit plan. The financial obligations of the Agency to the UNJSPF consists of its mandated contribution at the rate established by the United Nations General Assembly together with any share of any actuarial deficiency payment under Article 26 of the Regulation of the Fund. Such deficiency payments are only payable if and when the United Nations General Assembly has invoked the provision of Article 26, following determination that there is a requirement for deficiency payment based on an assessment of the actuarial sufficiency of the Fund as of the valuation date.

30. At the time of this report the United Nations General Assembly has not invoked this provision.

D. Common Fund for Major Repairs and Replacements

31. 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.

32. As at 31 December 2009 the balance of the Fund, which is administered by UNIDO, was €1 976 506 (2008: €2 089 622).

E. Other/Miscellaneous income by major categories

	<u>2009</u>	<u>2008</u>
(a) Revenue producing activities		
Publications of the Agency-INIS	27 559	27 218
Publications of the Agency-Other	192 397	216 718
Laboratory income	198 386	216 718
Amounts recoverable from safeguards agreements	324 603	221 134
Total (Statement I)	<u>742 945</u>	<u>681 788</u>
(b) Jointly financed activities		
Data processing services	345 606	309 961
Printing services	979 741	1 154 136
Medical services	726 227	702 203
Other financial services	142 540	91 420
Radiation protection and monitoring services	105 129	125 722
Translation services	210 401	171 819
Nuclear Fusion journal	155 219	117 549
Laboratory services	216 660	310 560
Marine Environmental Laboratory Services	21 027	7 653
Total (Statement I)	<u>2 902 550</u>	<u>2 991 023</u>

F. Expenditure (Statement I)

33. Total expenditure of €62 365 729 for the Technical Cooperation Fund excludes obligations amounting to €3 162 912 against future year project budgets (2008: €766 841).

G. Prior period adjustments

	<u>2009</u>	<u>2008</u>
(a) Regular Budget Fund:		
Excess of assessment collection over previous year outstanding assessed contributions		
Total (Statement I)	<u>(1 403 861)</u>	<u>1 995 607</u>
(b) Technical Cooperation Fund:		
Pledges and adjustments to pledges related to prior years' programmes		
Total (Statement I)	<u>738 779</u>	<u>125 005</u>

H. Credits to Member States

34. Cash surpluses surrendered amounted to €4 523 832 (2008: €3 635 092) (Statement I). This comprises the 2007 cash surplus in the amount of €4 514 999 and prior years' cash surpluses in the amount of €833.

I. Reserves

I.1. Transfers to reserves

35. An amount of €1 133 000 was transferred to the Reserve for Major Capital Investment Fund in 2009 in accordance with the Programme and Budget Document GC(53)/5 (Statements I and II).

I.2. Transfers from reserves

36. An amount of €4 800 000 in the Reserve for Equipment Replacement Fund 2009 was transferred from the Regular Budget Fund to the Equipment Replacement Fund (Fund Group VI-Trust Funds, Reserve Funds and Special Funds) (Statements I and II).

J. Trust Funds, Reserve Funds and Special Funds (Statement I)

37. Fund group VI contains one Trust Fund, one Reserve Fund and one Special Fund as follows:

	Funds Available	Expenditure	Unused Balance
<u>Trust Fund</u>			
Research Institute Trust Fund (RITF)	1 179 845	294 736	885 109
Total 2009	1 179 845	294 736	885 109
<u>Reserve Fund</u>			
Equipment Replacement Fund	5 900 179	1 274 162	4 626 017
Total 2009	5 900 179	1 274 162	4 626 017
<u>Special Fund</u>			
IAEA Nobel Cancer and Nutrition Fund	71 722	-	71 722
Total 2009	71 722	-	71 722

K. Investment in commissary

38. The Vienna International Centre (VIC) Commissary was established following an agreement effective 1 April 1972 between the IAEA and the Republic of Austria. Pursuant to a Memorandum of Understanding dated 31 March 1977 between the IAEA, the UN and UNIDO concerning the allocation of common services at the VIC, the responsibility for managing and operating the Commissary was assigned to the IAEA.

39. The initial capital investment was provided in equal shares from the accumulated funds of the IAEA and UNIDO Commissaries available as of 1 October 1979.

40. As at 31 December 2009 the investment in the Commissary by the IAEA was €808 879 (2008: €808 879) (Statement II).

L. Assessed contributions receivable

41. Assessments outstanding by budget years amount to:

Budget Year	2009	2008
1965-2002	4 873 495	5 213 500
2003	237 653	239 634
2004	223 854	227 802
2005	310 237	327 796
2006	323 592	342 520
2007	433 319	3 064 543
2008	4 521 022	28 599 479
	10 923 172	38 015 274
(Schedule S1)		
2009	19 583 760	-
(Schedule S1)		
Total (Statement II)	30 506 932	38 015 274

M. Accounts receivable – Other**M.1. Regular Budget Fund**

	2009	2008
Member States	5 677 904	4 457 654
United Nations, specialized agencies and other international organizations	1 375 768	2 334 523
Staff	2 937 367	3 033 432
Suppliers and contractors	434 993	443 308
Other accounts	3 649 790	4 733 423
Working Capital advances	3 717	5 863
Total (Statement II)	14 079 539	15 008 203

M.2. Technical Cooperation Fund

	<u>2009</u>	<u>2008</u>
Member States	124 259	124 742
United Nations, specialized agencies and other international organizations	415 449	440 014
Staff	348 730	190 455
Suppliers and contractors	189 794	437 545
Funds with agents	3 487 551	3 071 027
Total (Statement II)	<u>4 565 783</u>	<u>4 263 783</u>

N. Unliquidated Obligations - Regular Budget Fund

42. Unliquidated obligations relate to the budget years as follows:

	<u>2009</u>	<u>2008</u>
Current year	28 389 160	27 410 974
Prior years	823 747	721 032
Provision for unobligated balances of 2004 appropriations	250 314	557 923
Provision for unobligated balances of 2006 appropriations	-	153 592
Provision for unobligated balances of 2008 appropriations	7 785 876	-
Provision for Phase II Security enhancement	2 685 978	3 826 693
Provision for AIPS Project	2 075 732	-
Total (Statement II)	<u>42 010 807</u>	<u>32 670 214</u>

O. Accounts payable – Other**O.1. Regular Budget Fund**

	<u>2009</u>	<u>2008</u>
Staff	3 529 968	3 518 557
Other accounts	300 055	1 461 049
Suppliers and contractors	17 765	16 238
Total (Statement II)	<u>3 847 788</u>	<u>4 995 844</u>

O.2. Technical Cooperation Fund

	<u>2009</u>	<u>2008</u>
Staff	47 460	75 579
Other accounts	71 489	86 806
Suppliers and contractors	8 779	1 883
Total (Statement II)	<u>127 728</u>	<u>164 268</u>

P. Provision for Revaluation of Balance Sheet (Statement II)

The provision represents net unrealized gains from the revaluation of balance sheet accounts:

	<u>2009</u>	<u>2008</u>
Regular Budget Fund	5 783 333	5 474 058
Total (Statement II)	<u>5 783 333</u>	<u>5 474 058</u>

43. The slight strengthening of the US dollar against the euro in 2009 led to a small increase in unrealized gains for the Regular Budget Fund in comparison to last year.

Q. Contributions in kind

Contributions in kind made by Member States, United Nations, other international organizations and non-governmental sources are as follows:

	T h o u s a n d s o f e u r o					
	Member States		United Nations, international organizations and non-governmental sources		Totals	
	2009	2008	2009	2008	2009	2008
Fellowships	153	352	214	-	367	352
Equipment and supplies	1 066	233	1	11	1 067	244
Meetings and other items	1 404	1 780	-	2	1 404	1 782
Human resources	11 410	10 414	145	173	11 555	10 587
Total	14 033	12 779	360	186	14 393	12 965

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

R. Non-expendable equipment

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

	Thousands of euro	
	2009	2008
Scientific and technical equipment	12 367	12 017
Computer equipment	795	804
Transportation equipment	176	277
Total	13 338	13 098

46. Equipment for inventory purposes are all items with an original purchase value of €2 000 or more, and all sensitive items.

47. 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.

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

S. Contingent liability

49. The Agency has no contingent liabilities for 2009.

T. Support for Technical Cooperation

50. Technical cooperation support arises from three sources: (a) the budget of Major Programme 6, Management of Technical Cooperation for Development, and (b) the cost of scientific and technical expertise in support of the Technical Cooperation Programme provided by the other technical departments and (c) indirect programme and administrative support that is extremely difficult to quantify.

51. In the Budget for 2009 (GC(52)/RES/5), the amount of the regular budget dedicated to support the Technical Cooperation Programme for 2009 was estimated to be €28 702 317. This figure covers items (a) and (b) in the preceding paragraph.

U. Health Insurance Premium Reserve Fund

52. Vanbreda International provides health insurance coverage to staff members. The Company is custodian of the Health Insurance Premium Reserve Fund. The purpose of the fund is to retain the excess of premiums paid over sums due to Vanbreda International and absorb future increases in premiums. The value of this fund as at 31 December 2009 was €1 327 792. The fund is owned jointly by the Agency and the plan participants on the basis of their contributions.

V. Separation benefits

53. Under the 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 2009 are estimated as follows:

		Thousands of euro	
		2009	2008
Repatriation	- grants	13 279	13 222
	- travel and household removal	9 866	9 589
Accrued annual leave		21 330	18 763
End-of-service allowances		21 850	20 746
Total		66 325	62 320

W. Post-retirement benefits

54. Under the 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 €1 953 379 (2008: €1 780 454).

55. However, in order to gain a better understanding of the financial dimensions of the Agency's liabilities for after-service health insurance, an independent consulting actuary was engaged in 2006 to carry out an actuarial valuation of post-retirement health insurance benefits for periods ending in the years 2006–2009. The valuations method used was the projected unit credit cost technique. The accrued liability is projected as at 31 December 2009 to be €169 million (2008: €155 million) based on a discount rate of 4.1% and medical inflation rate of 6%.

X. Nuclear Security Fund

	Thousands of euro	
	Income	Expenditure
Australia	240	92
Canada	1 904	1 735
Czech Republic	-	34
Denmark	-	479
European Commission	4 947	3 095
Finland	60	50
France	144	166
Germany	-	11
Ireland	55	45
Italy	91	-
Japan	76	105
Korea, Republic of	288	88
Netherlands	90	145
New Zealand	35	6
Pakistan	-	315
Qatar	-	98
Romania	-	41
Spain	300	390
Sweden	127	57
United Kingdom	4 385	979
United Nations Crime and Justice Research	50	4
USA	8 275	6 235
Total	21 067	14 170

56. The figures above show the income and expenditures relating to the Nuclear Security Fund for the year 2009.

Y. Provision for Phase II Security Enhancement

57. The status of the Provision for Phase II Security Enhancements for the year 2009 is as follows:

	Opening balance	Expenditure	Closing balance
Provision for Phase II - Security Enhancement	130 425	72 615	57 810
Total 2009	130 425	72 615	57 810

Z. Provision for ERP (Enterprise Resource Planning) system implementation

	Opening balance	Additions	Funds Available	Expenditure	Closing balance
Enterprise Resource Planning	6 155 803	2 314 487	8 470 290	3 559 669	4 910 621
Total 2009	6 155 803	2 314 487	8 470 290	3 559 669	4 910 621

58. The closing balance disclosed represents the amount available as at 31 December 2009 to implement the Agency-wide Information System for Programme Support (AIPS).

AA. Programme support costs

	Opening balance	Income	Funds Available	Expenditure	Closing balance
Programme Support Costs	732 298	1 255 706	1 988 004	586 000	1 402 004
Total 2009	732 298	1 255 706	1 988 004	586 000	1 402 004

PART V

ANNEXES

ANNEX A1

REGULAR BUDGET FUND

ESTIMATED AND ACTUAL RESOURCES FOR THE YEAR ENDED 31 DECEMBER 2006

(expressed in euro)

	Budget estimates a/	Adjustments	Adjusted estimates	Actual resources			Excess (shortfall) of actual resources over adjusted
				Receipts	Outstanding	Total	
Assessed contribution from Member States	278 453 900		278 453 900	258 879 672	19 574 228	278 453 900	-
Assessed contribution from new Member States	-	304 828	304 828	295 296	9 532	304 828	-
Sub-total	278 453 900	304 828	278 758 728	259 174 968	19 583 760	278 758 728	-
Difference, Actual/Average Exchange Rate	95 055		95 055	-	-	-	(95 055)
Total assessments and revaluation	278 548 955	304 828 b/	278 853 783	259 174 968	19 583 760	278 758 728	(95 055)
Miscellaneous income							
(a) Reimbursable work for others (Appropriation 7)							
Data processing services	-	-	-	345 127	479	345 606	345 606
Printing services	803 403	-	803 403	932 904	46 837	979 741	176 338
Medical services	769 786	-	769 786	565 601	160 626	726 227	(43 559)
Radiation protection and monitoring services	101 213	-	101 213	105 129	-	105 129	3 916
Translation services	265 897	-	265 897	210 401	-	210 401	(55 496)
Nuclear Fusion Journal	154 620	-	154 620	155 219	-	155 219	599
Other financial services	43 532	-	43 532	142 540	-	142 540	99 008
Laboratory services	179 950	-	179 950	216 660	-	216 660	36 710
Marine Environmental Laboratory services	43 188	-	43 188	21 027	-	21 027	(22 161)
Sub-total	2 361 589	-	2 361 589	2 694 608	207 942	2 902 550	540 961
(b) Attributable to specific programmes							
Publications of the Agency - INIS Products	45 000	-	45 000	27 559	-	27 559	(17 441)
Publications of the Agency - other	375 000	-	375 000	192 397	-	192 397	(182 603)
Laboratory income	240 000	-	240 000	198 386	-	198 386	(41 614)
Amounts recoverable under safeguards agreements	300 000	-	300 000	324 603	-	324 603	24 603
Other service income	2 000	-	2 000	-	-	-	(2 000)
Sub-total	962 000	-	962 000	742 945	-	742 945	(219 055)
(c) Not attributable to specific programmes							
Investment and interest income	2 747 820	-	2 747 820	961 102	-	961 102	(1 786 718)
Gain (Loss) on exchange of currencies	-	-	-	37 095	-	37 095	37 095
Other	458 806	-	458 806	713 983	-	713 983	255 177
Sub-total	3 206 626	-	3 206 626	1 712 180	-	1 712 180	(1 494 446)
Sub-total (b) and (c)	4 168 626	-	4 168 626	2 455 125	-	2 455 125	(1 713 501)
Sub-total (a), (b) and (c)	6 530 215	-	6 530 215	5 149 733	207 942	5 357 675	(1 172 540)
TOTAL ASSESSMENTS AND MISCELLANEOUS INCOME	285 079 170	304 828	285 383 998	264 324 701	19 791 702	284 116 403	(1 267 595)

a/ GC (52)/RES/5.

b/ Schedule S1.

ANNEX A2

TECHNICAL COOPERATION FUND

ESTIMATED AND ACTUAL RESOURCES IN THE YEAR ENDED 31 DECEMBER 2009

(expressed in United States dollars)

	Current year	2008	2007	2006	2005	Prior to 2005	Total
I. Estimates							
Targets	85 000 000	80 000 000	80 000 000	77 500 000	77 500 000		400 000 000
Estimated other income	1 000 000	1 000 000	1 000 000	1 000 000	1 000 000		5 000 000
Total allocations	86 000 000 a/	81 000 000	81 000 000	78 500 000	78 500 000		405 000 000
II. Actuals							
1. Voluntary contributions received for 2009	77 463 688	-	-	-	-		77 463 688
2008	1 082 251	75 800 617	-	-	-		76 882 868
2007	6 400	244 963	76 491 085	-	-		76 742 448
2006	4 251	48 050	1 328 177	72 100 543	-		73 481 021
2005	-	25 465	370 416	957 789	68 866 684		70 220 354
for prior years	43 962	70 888	12 510	362 375	3 083 934		3 573 669
Total	78 600 552	76 189 983	78 202 188	73 420 707	71 950 618		378 364 048
2. Assessed programme costs received	364 865	514 735	513 138	685 958	829 425		2 908 121
3. National participation costs received	4 314 593	790 565	3 295 529	795 009	3 368 463		12 564 159
4. Miscellaneous income	491 058	2 591 330	2 103 111	1 866 269	486 257		7 538 025
Total received	83 771 068	80 086 613	84 113 966	76 767 943	76 634 763		401 374 353
5. Resources outstanding							
Voluntary contributions pledged and unpaid	2 435 065	20 524	-	-	-	897 406	3 352 995 b/
Assessed programme costs	-	-	-	-	-	2 450 908	2 450 908 c/
National participation costs	715 428	57 215	82 038	4 989	38 206	-	897 876 d/
Total outstanding	3 150 493	77 739	82 038	4 989	38 206	3 348 314	6 701 779
Total actual resources	86 921 561	80 164 352	84 196 004	76 772 932	76 672 969	3 348 314	408 076 132
III. Difference between actuals and estimates	921 561	(835 648)	3 196 004	(1 727 068)	(1 827 031)	3 348 314	3 076 132

a/ GC(52)/RES/6.

b/ Schedule S8.

c/ Schedule S9a.

d/ Schedule S9b.

ANNEX A3a

**RESOURCES MADE AVAILABLE TO THE AGENCY
BY MEMBER STATES FOR 2009 INCLUDING CONTRIBUTIONS IN CASH AND IN KIND**
(expressed in euro)

Member State	C A S H				I N K I N D a/ (Note Q)			
	TOTAL	Assessed contributions Schedule S1	Voluntary contributions (Technical Cooperation Fund)	Voluntary contributions and other extrabudgetary resources	Type II Fellowships	Equipment and supplies	Meetings and other items	Human resources
Afghanistan, Islamic Republic of								
Albania	2 868	2 263	605	-	-	-	-	-
Algeria	17 189	13 655	3 534	-	-	-	-	-
Angola	323 333	189 234	53 111	30 369	-	-	-	50 619
Argentina	18 158	6 848	11 310	-	-	-	-	-
Armenia	1 843 100	723 699	189 518	790 642	-	138	-	139 103
Australia	15 757	4 598	-	-	-	-	-	11 159
Austria	6 527 142	4 965 993	1 050 692	240 176	-	1 195	-	269 086
Azerbaijan	3 082 647	2 478 870	552 248	-	-	5 354	-	46 175
Bangladesh	566 586	11 532	2 969	550 000	-	-	-	2 085
Belarus	48 771	22 941	6 571	-	-	-	-	19 259
Belgium	73 571	43 737	12 306	-	-	-	-	17 528
Belize	3 919 970	3 037 146	642 424 b/	10 000	-	763	-	229 637
Benin	2 275	2 275	-	-	-	-	-	-
Bolivia	2 670	2 254	-	-	-	-	-	416
Bosnia and Herzegovina	15 040	13 654	-	-	-	-	-	1 386
Botswana	91 082	13 704	3 545 b/	73 833	-	-	-	-
Brazil	37 190	29 584	7 606	-	-	-	-	-
Bulgaria	2 476 997	1 947 006	338 000	-	-	295	8 919	182 777
Burkina Faso	108 694	43 944	12 468	1 707	-	70	-	50 505
Cameroon	8 876	4 526	209	-	-	-	-	4 141
Canada	26 287	20 481	5 806	-	-	-	-	-
Central African Republic	12 445 465	8 300 327	1 642 370	1 928 760	-	745	-	573 263
Chad	2 843	2 254	589	-	-	-	-	-
Chile	2 818	2 254	564	-	-	-	-	-
China	505 501	356 997	91 566	14 076	-	278	-	42 584
Colombia	7 789 963	5 877 861	1 556 737	55 403	-	55 090	-	244 872
Costa Rica	463 280	229 167	60 816	169 000	-	-	-	4 297
Côte d'Ivoire	73 449	70 549	-	-	-	-	-	2 900
Croatia	25 807	20 490	5 317	-	-	-	-	-
Cuba	241 248	110 638	31 498	57 332	-	-	-	41 780
Cyprus	735 539	118 340	34 493	554 000	-	-	-	28 706
Czech Republic	149 825	121 130	27 203	-	-	-	-	1 492
Democratic Republic of the Congo	1 486 371	632 195	174 145	545 103	-	416	-	134 512
Denmark	13 296	6 764	-	-	-	-	-	6 532
Dominican Republic	2 532 848	2 052 267	4 58 174	-	-	-	-	22 407
Ecuador	54 700	52 343	-	-	-	-	-	2 357
Egypt	432 550	45 516	11 815	373 556	-	-	-	1 663
El Salvador	372 278	196 945	56 500	78 604	-	-	347	39 882
Eritrea	45 781	43 239	-	-	-	-	-	2 542
	2 254	2 254	-	-	-	-	-	-

ANNEX A3a (continued)

Member State	T O T A L	C A S H				I N K I N D a/ (Note Q)			
		Assessed contributions Schedule S1	Voluntary contributions (Technical Cooperation Fund)	Voluntary contributions and other extrabudgetary resources	Type II Fellowships	Equipment and supplies	Meetings and other items	Human resources	
Estonia	47 137	34 574	9 639	-	-	-	-	2 924	
Ethiopia	52 554	6 886	1 994	40 534	-	-	-	3 140	
Finland	2 773 393	1 568 951	352 349	91 042	-	-	550 391	210 660	
France	23 160 877	17 594 617	3 710 438	904 791	13 797	-	2 721	62 700	
Gabon	24 248	18 760	5 488	-	-	-	-	-	
Georgia	9 249	6 759	1 936 c/	-	-	-	-	554	
Germany	30 342 409	23 855 129	5 091 116	630 606	2 263	-	2 665	721 853	
Ghana	39 804	9 103	2 499	15 030	-	-	-	13 172	
Greece	1 826 872	1 455 606	339 681	785	4 193	-	70	26 537	
Guatemala	72 535	70 549	-	-	-	-	-	1 986	
Haiti	4 509	4 509	-	-	-	-	-	-	
Holy See	4 890	2 890	2 000	-	-	-	-	-	
Honduras	11 935	11 434	-	-	-	-	-	501	
Hungary	907 154	549 981	154 207	56 700	-	-	2 218	144 048	
Iceland	137 650	102 855	21 870	-	-	-	-	12 925	
India	1 485 072	1 000 955	278 204	37 762	-	-	1 168	166 983	
Indonesia	497 944	354 466	89 930	-	-	-	-	53 548	
Iran, Islamic Republic of	558 944	395 982	-	62 754	-	-	35	100 173	
Iraq	51 525	31 976	8 242	-	-	-	-	11 307	
Ireland	1 588 081	1 239 844	281 510	55 000	-	-	70	11 657	
Israel	1 272 501	1 147 298	94 792	-	-	-	70	30 341	
Italy	17 705 893	13 883 543	3 256 366	299 273	7 567	-	631	258 513	
Jamaica	23 589	22 757	- b/	-	-	-	-	832	
Japan	65 499 636	45 812 348	9 214 285	8 899 028	-	-	2 176	1 571 799	
Jordan	284 677	27 309	7 069	238 570	-	-	-	11 729	
Kazakhstan	113 262	64 875	18 612 b/	-	-	-	-	29 775	
Kenya	86 284	22 868	6 248	52 189	-	-	-	4 979	
Korea, Republic of	8 060 679	5 348 789	1 204 362	1 051 832	-	-	191	455 505	
Kuwait	733 772	507 597	113 098	97 750	-	-	-	15 327	
Kyrgyzstan	2 866	2 275	591 b/	-	-	-	-	-	
Latvia	111 260	39 319	11 170	50 000	-	-	-	10 771	
Lebanon	76 331	74 766	-	-	-	-	-	1 565	
Liberia	2 254	2 254	-	-	-	-	-	-	
Libyan Arab Jamahiriya	162 257	139 912	- b/	-	-	-	-	22 345	
Liechtenstein	35 465	28 903	6 562	-	-	-	-	-	
Lithuania	125 068	68 607	18 156	(7 898)	-	-	-	46 203	
Luxembourg	301 289	236 197	53 111	-	-	-	-	11 981	
Madagascar	5 687	4 509	1 178	-	-	-	-	-	
Malawi	2 837	2 252	585 b/	-	-	-	-	-	
Malaysia	630 273	426 906	118 529	-	-	-	-	84 838	

ANNEX A3a (continued)

Member State	C A S H				I N K I N D a/ (Note Q)			
	T O T A L	Assessed contributions Schedule S1	Voluntary contributions (Technical Cooperation Fund)	Voluntary contributions and other extrabudgetary resources	Type II Fellowships	Equipment and supplies	Meetings and other items	Human resources
Mali	2 284	2 284	-	-	-	-	-	-
Malta	48 958	37 326	10 282	-	-	-	-	1 350
Marshall Islands	2 275	-	-	-	-	-	-	-
Mauritania, Islamic Republic of	4 056	2 254	-	-	-	-	-	1 802
Mauritius	35 675	25 436	6 321	-	2 254	-	-	1 664
Mexico	5 085 355	5 014 087	-	-	11 111	225	-	29 932
Monaco	1 675 551	8 653	-	328 810	-	-	1 284 172	53 916
Mongolia	3 782	2 305	645	-	-	-	-	832
Montenegro	4 597	2 304	629	-	-	-	-	1 664
Morocco	142 750	92 200	24 159	-	-	-	-	26 391
Mozambique	2 843	2 254	589	-	-	-	-	-
Myanmar	15 548	11 475	3 241	-	-	-	-	832
Namibia	24 025	13 846	3 886	-	-	-	-	6 293
Nepal	6 764	6 764	-	-	-	-	-	-
Netherlands	6 916 610	5 211 564	1 170 394	409 211	-	451	-	124 990
New Zealand	791 805	705 723	-	55 456	-	-	-	30 626
Nicaragua	6 933	4 570	1 290	-	-	-	-	1 073
Niger	4 235	2 255	594	-	-	-	-	1 386
Nigeria	160 471	104 684	27 096	-	-	-	-	28 691
Norway	5 134 433	2 174 615	488 366	2 374 930	-	256	-	96 266
Pakistan	648 364	132 070	36 562	399 686	-	138	-	79 908
Palau	2 303	2 303	-	-	-	-	-	-
Panama	51 734	50 311	-	-	-	-	-	1 423
Paraguay	12 211	11 379	-	-	-	-	-	832
Peru	178 257	170 682	-	-	-	-	-	7 575
Philippines	203 860	172 976	3 810	1 524	-	-	-	25 550
Poland	1 519 660	1 113 294	308 008	37 752	-	-	-	60 606
Portugal	1 611 874	1 301 427	265 853	9 470	2 911	-	-	32 213
Qatar	238 845	235 616	-	-	-	-	313	2 916
Republic of Moldova	2 955	2 307	648	-	-	-	-	-
Romania	262 510	154 525	40 673	-	-	-	-	67 312
Russian Federation	10 740 474	3 334 158	518 231	6 478 305	-	156	1 300	408 324
Saudi Arabia	1 947 806	1 685 316	-	227 700	-	-	704	34 086
Senegal	10 054	9 054	1 000	-	-	-	-	-
Serbia	106 506	46 240	13 294	42 535	-	-	-	4 437
Seychelles	5 951	4 666	1 285	-	-	-	-	-
Sierra Leone	2 254	2 254	-	-	-	-	-	-
Singapore	1 196 542	968 178	219 827	-	-	-	-	8 537
Slovakia	32 203	140 773	40 028	(232 181)	-	-	-	83 583
Slovenia	382 217	266 717	53 908	-	-	7 242	-	54 350

ANNEX A3a (continued)

Member State	C A S H			I N K I N D a/ (Note Q)				
	TOTAL	Assessed contributions Schedule S1	Voluntary contributions (Technical Cooperation Fund)	Voluntary contributions and other extrabudgetary resources	Type II Fellowships	Equipment and supplies	Meetings and other items	Human resources
South Africa	961 076	646 167	170 646	-	-	-	-	144 263
Spain	11 729 662	8 208 496	1 674 248	1 425 920	55 676	208	3 408	361 706
Sri Lanka	51 429	34 102	9 843	-	-	-	-	7 484
Sudan	32 520	22 546	6 571	-	-	-	-	3 403
Sweden	3 909 393	2 948 342	625 172	137 164	-	2 202	-	196 513
Switzerland	4 305 038	3 381 324	759 752	-	3 188	1 178	-	159 596
Syrian Arab Republic	319 781	34 303	9 613	265 600	-	-	-	10 265
Tajikistan	3 728	2 286	610	-	-	-	-	832
Thailand	563 690	407 858	106 353	-	-	-	-	49 479
The Former Yugoslav Republic of Macedonia	15 325	11 532	3 239	-	-	-	-	554
Tunisia	167 364	68 857	18 742	60 564	222	-	-	18 979
Turkey	1 141 313	835 101	226 096	62 458	-	17	-	17 641
Uganda	11 613	6 797	2 007	-	-	-	-	2 809
Ukraine	356 687	98 216	25 994	107 570	-	-	-	124 907
United Arab Emirates	1 071 929	839 272	188 481	10 974	-	17	-	33 185
United Kingdom of Great Britain and Northern Ireland	27 794 126	18 306 624	4 258 734	4 738 956	3 234	4 211	-	482 367
United Republic of Tanzania	117 080	13 581	3 646	99 437	-	-	-	416
United States of America	113 356 232	70 748 788	14 560 249	26 237 613	46 200	422 976	1 956	1 338 450
Uruguay	140 628	60 189	14 674	57 360	-	-	-	8 405
Uzbekistan	23 989	18 277	4 880	-	-	-	-	832
Venezuela, Bolivarian Republic of	445 092	442 597	-	-	-	-	-	2 495
Vietnam	97 972	52 554	14 838	-	-	17	-	30 563
Yemen	23 168	15 979	4 455	-	-	-	-	2 734
Zambia	17 469	2 264	609 b/	-	-	-	-	14 596
Zimbabwe	22 741	18 144	4 597 b/	-	-	-	-	-
Sub-total	411 291 256	278 453 900	57 455 194	61 385 123	152 616	1 066 044	1 402 596	11 375 783
New Member:								
Bahrain	92 569	91 311	-	-	-	-	374	884
Burundi	2 254	2 254	-	-	-	-	-	-
Cambodia	2 254	2 254	-	-	-	-	-	-
Congo	2 770	2 770	-	-	-	-	-	-
Lesotho	2 254	2 254	-	-	-	-	-	-
Oman	283 868	203 985	45 607	-	-	-	1 292	32 984
Sub-total	385 969	304 828	45 607	-	-	-	1 666	33 868
GRAND TOTAL	411 677 225	278 758 728	57 500 801	61 385 123	152 616	1 066 044	1 404 262	11 409 651

a/ Shown at actual cost where known, otherwise estimates provided by the Agency's technical 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/ Pledged/paid a contribution in 2009 relating to 2008: Belgium - €659 000; Bosnia and Herzegovina - €5 658; Jamaica - €6 048; Kazakhstan - €16 667; Kyrgyzstan - €556; Libyan Arab Jamahiriya - €31 872; Malawi - €55 relating to 2001; Zimbabwe - €4 441.

c/ Revalued pledge of contribution: Georgia pledge relating to 2000 - €210.

**RESOURCES MADE AVAILABLE TO THE AGENCY
BY DONORS OTHER THAN MEMBER STATES FOR 2009 INCLUDING CONTRIBUTIONS IN CASH AND IN KIND**

(expressed in euro)

	C A S H		I N K I N D				(Note Q)
	T O T A L	Voluntary contributions and other extrabudgetary resources	Type II Fellowships	Equipment and supplies	Meetings and other items	Human resources	
Bureau International des Poids et Mesures (BIPM)	2 853	-	-	832	-	2 021	
Commission of the European Communities (EC)	9 499 658	9 489 008	-	-	-	10 650	
Food and Agriculture Organization of the United Nations (FAO)	1 321 960	1 313 125	-	-	-	8 835	
International Commission on Radiation Units and Measurements (ICRU)	7 720	-	-	-	-	7 720	
International Fusion Energy Organization (ITER)	5 667	-	-	-	-	5 667	
Nuclear Threat Initiative (NTI)	91 790	91 790	-	-	-	-	
OPEC Fund for International Development	231 535	231 535	-	-	-	-	
Organisation for Economic Co-operation and Development (OECD)	30 000	30 000	-	-	-	-	
Procter and Gamble (P&G)	20 181	20 181	-	-	-	-	
Regional Organization for the Protection of the Marine Environment	26 670	26 670	-	-	-	-	
United Nations (UN)	124 846	116 203	-	-	-	8 643	
United Nations Development Programme (UNDP)	842 350	836 275	-	-	-	6 075	
United Nations Educational, Scientific and Cultural Organization (UNESCO)	10 200	-	-	-	-	10 200	
United Nations Environment Programme (UNEP)	233 927	233 927	-	-	-	-	
United Nations Interregional Crime and Justice Research Institute (UNICRI)	50 000	50 000	-	-	-	-	
United Nations Office for Project Services (UNOPS)	28 750	28 750	-	-	-	-	
World Bank	1 112	-	-	-	-	1 112	
World Health Organization (WHO)	9 594	-	-	-	-	9 594	
World Intellectual Property Organization (WIPO)	11 237	-	-	-	-	11 237	
Other sources	442 615	164 946	214 137	-	-	63 532	
TOTAL	12 992 665	12 632 410	214 137	832	-	145 286	

ANNEX A3c

**RESOURCES MADE AVAILABLE TO THE AGENCY
BY MAJOR PROGRAMME FOR 2009 INCLUDING CONTRIBUTIONS IN CASH AND IN KIND**

(expressed in euro)

	C A S H		I N K I N D (Note Q)		Human resources
	Voluntary contributions and other extrabudgetary resources a/	Type II fellowships	Equipment and supplies	Meetings and other items	
TOTAL					
Major Programme 1 - Nuclear Power, Fuel Cycle & Nuclear Science					
Overall Management, Coordination and Common Activities	-	-	-	347	-
Nuclear Power	5 176 496	-	-	2 683	1 860 804
Nuclear Fuel Cycle and Material Technologies	1 251 537	-	-	-	932 531
Capacity Building and Nuclear Knowledge Maintenance for Sustainable Energy Development	589 150	8 889	21 665	8 919	475 685
Nuclear Science	3 163 081	7 013	-	-	1 422 795
Total Major Programme 1	10 180 611	15 902	21 665	11 949	4 691 815
Major Programme 2 - Nuclear Techniques for Development and Environmental Protection					
Overall Management, Coordination and Common Activities	777 655	-	-	-	35 918
Food and Agriculture	1 900 676	13 058	-	2 533	166 299
Human Health	834 543	279 697	13 103	-	208 231
Water Resources	203 522	2 984	-	-	88 538
Environment	2 039 813	34 954	-	1 380 136	87 624
Radioisotope Production and Radiation Technology	80 212	924	-	-	79 288
Total Major Programme 2	5 927 421	331 617	13 103	1 382 669	665 898
Major Programme 3 - Nuclear Safety and Security					
Overall Management, Coordination and Common Activities	2 286 600	-	-	-	579 156
Incident and Emergency Preparedness and Response	1 226 010	-	-	-	295 387
Safety of Nuclear Installations	6 966 036	-	-	1 300	1 931 701
Radiation and Transport Safety	1 854 860	9 416	-	3 408	1 429 385
Management of Radioactive Waste	2 394 736	3 234	150 858	2 980	1 305 882
Nuclear Security	21 451 544	-	857 200	-	90 844
Total Major Programme 3	36 179 786	12 650	1 008 058	7 688	5 632 355
Major Programme 4 - Nuclear Verification					
Overall Management, Coordination and Common Activities	193 532	-	-	-	-
Safeguards	15 586 633	-	-	-	319 738
Total Major Programme 4	15 780 165	-	-	-	319 738
Major Programme 5 - Policy, Management and Administration					
Public Information and Communications	35 092	3 604	-	-	-
Information and Communication Technology (ICT)	363 111	-	-	-	-
Conference, Languages and Publishing Services	37 916	-	24 050	-	13 866
Executive Leadership, Policy and Legal Services	319 951	-	-	-	-
Financial Management and Services, Human Resources Management and General Services	1 305 704	-	-	1 956	20 147
Oversight services	30 916	-	-	-	30 916
Total Major Programme 5	2 092 690	3 604	24 050	1 956	64 929
Major Programme 6 - Management of Technical Cooperation for Development					
Management of the Technical Cooperation for Development	298 462	2 980	-	-	180 202
Total Major Programme 6	298 462	2 980	-	-	180 202
GRAND TOTAL	70 459 135	366 753	1 066 876	1 404 262	11 554 937

a/ Excludes Technical Cooperation Extrabudgetary Projects amounting to €17 951 226.