

THE AGENCY'S ACCOUNTS FOR 1995

GC(40)/9

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INTERNATIONAL ATOMIC ENERGY AGENCY

REPORT BY THE BOARD OF GOVERNORS

1. In accordance with Financial Regulation 11.03(b) [1], the Board of Governors hereby transmits to the Members of the Agency the report of the External Auditor on the Agency's accounts for 1995.
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 1995 and of the report of the Board of Governors thereon [*].

[*] GC(40)/9

[1] INFCIRC/8/Rev.2

Fortieth regular session

THE AGENCY'S ACCOUNTS FOR 1995

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INTRODUCTION TO THE AGENCY'S ACCOUNTS FOR 1995 AND FINANCIAL HIGHLIGHTS

1. I present herewith the Agency's accounts for the year ended 31 December 1995. Part I contains the External Auditor's report to the Board of Governors on the audit of the accounts. The Agency's accounts, comprising Statements I to V and Schedules A to G, are presented in Parts II and III, 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 the reader additional information on significant items and events which could have a bearing on the financial position of the Agency, or of funds in its possession or under its control.

I. Significant changes

2. On 1 January 1995, a set of revised Financial Regulations and Financial Rules went into effect. As a result, this year's accounts use the names and fund structure reflected in those Regulations and Rules. In particular, the following changes were made:

<u>Old</u>	<u>New</u>
Administrative Fund	Regular Budget Fund
General Fund Technical Assistance and Co-operation Fund	General Fund Technical Co-operation Fund
Operating Fund I Operational Facilities Activities partially financed from the Administrative Fund	General Fund - Operational Facilities Activities partially financed from the Regular Budget Fund
General Fund - Voluntary Contributions from Member States, United Nations, and Other Donors in support of Extrabudgetary Activities	General Fund - Extrabudgetary Programme Fund - Technical Co-operation Extrabudgetary Fund

In order to give effect to the establishment of the new Extrabudgetary Programme Fund and the Technical Co-operation Extrabudgetary Fund, the individual Funds shown under Fund group IV in 1994 have been divided accordingly, and separate financial statements are now shown for technical co-operation and other extrabudgetary activities.

3. Statements for the International Centre for Theoretical Physics (ICTP) in Trieste, Italy, appear in the Agency's accounts for the last time. The administrative responsibility for the Centre was transferred to the United Nations Educational, Scientific and Cultural Organization (UNESCO) on 1 January 1996.

4. The United Nations system accounting standards adopted by the Consultative Committee on Administrative Questions - Finance and Budget (CCAQ - FB) on behalf of the Administrative Committee on Co-ordination (ACC) in 1995 has been reviewed by the Secretariat. A separate paper explaining the major accounting and statement presentation changes which are expected from the Agency in this respect has been prepared for Member States' information.

5. Fund Group IV includes the following new accounts under the Technical Co-operation Extrabudgetary Fund:

China, People's Republic of - to administer contributions in support of a footnote a/ project and to the Agency's Regional Co-operative Agreement (RCA).

Philippines - to administer contributions in support of the Agency's Regional Co-operative Agreement (RCA).

Thailand - to administer contributions in support of the Agency's Regional Co-operative Agreement (RCA).

II. Financial Highlights

General

6. The Agency's general financial situation has been marked by a significant decrease in overall cash resources compared to last year, mainly due to lower assessment collection in the Regular Budget Fund towards the end of the year. Total Agency cash holdings at the end of the year amounted to \$ 86.4 million (1994: \$ 114.8 million).

7. The United Nations rate of exchange of the Austrian schilling versus the United States dollar has dropped from 11.00 in January to 10.00 in December 1995, with a low of 9.60 in May and June. This resulted in overall gains on exchange from revaluation of cash holdings in Fund groups I, II and III reflected in Statements I.D, II.D and III.D under the item "Provision for revaluation of cash". Gains on exchange from revaluation of currencies are used to offset potential future losses.

Fund Group I. Regular Budget Fund and Working Capital Fund

8. Appropriations originally approved in the amount of \$ 211 557 000 at the rate of AS 12.70 to the US dollar, were recalculated at \$ 258 615 000 using the average rate of exchange of AS 10.03, in accordance with Resolution GC (XXXVIII)/RES/2 Attachment.

9. Cash in banks declined sharply from \$ 54.8 million in 1994 (Regular Budget Fund \$ 39.1 million and Working Capital Fund \$ 15.7 million) to \$ 18.1 million in 1995 in the Regular Budget Fund, including the Working Capital Fund. This was due to an increase in current year assessments outstanding from \$ 30.8 million in 1994 to \$ 82.6 million in 1995.

10. In November 1995, an advance from the Working Capital Fund totalling \$ 15.8 million and of part of the retained cash surpluses became necessary to carry out the approved programmes. By the end of 1995, the total Working Capital Fund and \$ 18.2 million of prior years' cash surpluses were utilized.

11. The 1994 cash surplus amounted to \$ 25.5 million (1993 cash surplus: \$ 7.5 million), due to improvements in the collection for prior years' arrears, savings on prior years' obligations and unspent balances of deferred programme activities. Of the 1994 Deferred Programme activities set up in the amount of \$ 13.5 million, \$ 10.3 million were spent or obligated, leaving \$ 3.2 million to be returned to the 1994 cash surplus (Statement I.A.2).

12. The 1995 budgetary surplus of \$ 8.3 million (1994: \$ 19.3 million) consists of the following (in millions \$):

	<u>1995</u>	<u>1994</u>
Unused balance of appropriations (Statement I.A.1)	5.3	8.8
Surplus of actual resources over adjusted estimates (Statement I.B)	2.9	8.4
Contributions assessed on new Member States	0.1	2.1
	<u>8.3</u>	<u>19.3</u>

The decrease in 1995 over 1994 is due to the return to normal implementation of Regular Budget programmes which led to a fuller use of approved appropriations. The budgetary surplus will turn into a cash surplus once the majority of the 1995 arrears of assessed contributions is paid in 1996 (Statement I.C). Details on programme and budgetary performance of the Regular Budget as well as other Agency activities are given in a separate note issued by the Secretariat under the heading "Report on Programme and Budgetary Performance in 1995".

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

13. The financial situation of this Fund is stable. A slight increase in cash is due to improved collection of voluntary contributions. Total pledges amounted to \$ 47.7 million (1994: \$ 42.4 million) against a target of \$ 61.5 million (1994: \$ 58.5 million).

Other Fund groups

14. The financial situation of Fund groups III, IV and V is stable. The 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.

(signed) HANS BLIX
Director General

P A R T I

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

29 March 1995

Sir,

I have the honour to transmit the financial statements of the International Atomic Energy Agency for the year ended 31 December 1995 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 1995.

(signed) L. Denis Desautels, FCA
Auditor General of Canada
External Auditor

Enclosures

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

AUDIT OPINION

To the General Conference of the
International Atomic Energy Agency

I have audited the appended financial statements, numbered I.A. to V.2., properly identified, of the International Atomic Energy Agency for the year ended 31 December 1995. These financial statements are the responsibility of the Agency's management. My responsibility is to express an opinion on these financial statements based on my audit.

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

In my opinion, these financial statements are in accord with the books and records of the Agency and present fairly, in all material respects, the financial position of the Agency as at 31 December 1995 and the results of its operations for the year then ended in accordance with the Agency's accounting principles set out in Note 2 to the financial statements.

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

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

(signed)

L. Denis Desautels, FCA
Auditor General of Canada
External Auditor

Ottawa, Canada
15 March 1996

**REPORT OF THE EXTERNAL AUDITOR
ON THE AUDIT OF THE ACCOUNTS OF THE
INTERNATIONAL ATOMIC ENERGY AGENCY
FOR THE YEAR ENDED 31 DECEMBER 1995**

INTRODUCTION

1. The financial statements of the International Atomic Energy Agency (the Agency) for the year ended 31 December 1995 were submitted by the Director General for audit, in accordance with Financial Regulation 11.03(a).
2. We have audited the English version of the Agency's financial statements. The audit opinion reproduced on page 6, as well as this report, were also prepared in English.

SCOPE OF AUDIT

3. The scope of the audit took into account the principles set out in the Annex to the Financial Regulations of the Agency.
4. The audit was carried out in accordance with generally accepted auditing standards, conforming with the international standards on auditing and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the Specialized Agencies and the International Atomic Energy Agency. The audit took place at the Agency's Headquarters in Vienna.
5. We have obtained all the information and explanations from the Administration that we required to carry out our audit.
6. In the following sections, we first explain the nature of the audit opinion provided on the financial statements (paragraphs 7 to 10), then discuss the status of matters raised in prior years' reports (paragraphs 11 to 32), next report on the findings and recommendations from our audit work this year (paragraphs 33 to 78), and conclude with reflections on our work over our six year term as external auditors as well as some suggestions for future directions for the Agency (paragraphs 79 to 102).

EXPLANATION OF THE AUDIT OPINION ON THE FINANCIAL STATEMENTS

7. The audit opinion on the Agency's financial statements is on page 6. There are three main parts to the opinion: the introductory paragraph, the scope paragraph, and the opinion paragraphs. The introductory paragraph identifies the specific financial statements audited. The notes and schedules form an integral part of the financial statements and are included as part of the audit. No other information is audited. This paragraph also explains the responsibilities of management and the auditor. Management is responsible for preparing the financial statements. The External Auditor evaluates the evidence supporting the financial statements and, based upon this work, expresses an opinion on them. This process adds credibility to management's financial statements.
8. The scope paragraph states that the audit work on the Agency's financial statements has been conducted according to generally accepted auditing standards. These standards are designed to ensure that the audit is conducted with appropriate rigour and professionalism.

9. Generally accepted auditing standards require the External Auditor to obtain reasonable assurance that the financial statements are free of material misstatements. Misstatements are considered material if they are significant enough to change or influence the decisions of a reasonably informed financial statement user. Accordingly, our audit of the Agency's 1995 financial statements was planned to achieve a high level of overall audit assurance by carrying out a variety of procedures. For example, we verified samples of transactions and account balances, performed analyses, confirmed year-end balances with third parties and observed and tested significant internal controls.

10. The opinion paragraphs contain the External Auditor's conclusions about four matters: whether the statements are in accord with the books and records of the Agency; whether they have been prepared in accordance with the Agency's accounting policies; whether the transactions that we audited comply with the financial regulations and legislative authority of the Agency; and whether the statements may be relied on to present fairly the Agency's overall financial position, and results of operations. Our conclusion on these matters is positive, and therefore the audit opinion on the Agency's 1995 financial statements is without reservation.

FOLLOW-UP OF MATTERS RAISED IN PRIOR YEARS' REPORTS

11. In this final report, as requested by Member States, we followed up on all the recommendations and major observations we made during our five previous years as external auditors. We are pleased to note that satisfactory progress is being made in dealing with most of them. However, the implementation of some has progressed farther than others. We summarize their status in Appendix 1. The Agency's comments on follow-up are in paragraph 32.

12. In the following paragraphs we have additional comments about the subjects that we followed up this year for the first time.

Safeguards

13. In 1993 we made observations about four main issues concerning Safeguards: that Programme 93+2 was an ambitious initiative requiring careful management attention; that the Safeguards Implementation Report (SIR) was a useful document but could be improved; that equipment acquisitions could be better managed and that better reporting of the cost of Safeguards operations was needed. Significant progress has been made in dealing with most of the concerns raised in our audit.

14. **Programme 93+2 was completed on time.** In our 1993 report, we expressed concern that the Agency might not be able to produce an integrated proposal for a strengthened and cost-effective safeguards system by early 1995. However, despite the short time frame, the proposal was developed and presented to the Board as planned. Management took the required actions to ensure timely completion. Changes in task definition resulted in extensive analysis of the potential for cost savings related to the technical parameters of safeguards.

15. The initiatives are intended to make safeguards more effective and efficient, and improve the Agency's ability to detect undeclared activities in States with comprehensive safeguards.

16. Management expects that in the transition period, implementation of the new initiatives will result in increased costs, but in the long term they are expected to achieve overall cost neutrality. We have suggested that management explore the potential for identifying further efficiencies, particularly in reducing support costs which constitute at least 30% of the Department's expenditures.

17. **There have been significant improvements in the Safeguards Implementation Report (SIR).** The 1994 SIR contains more information on performance than its predecessors, more clearly explains the nature and results of safeguards inspections, and is more readable. We understand that the Agency is planning further changes to the 1995 SIR having to do with a clearer discussion of the qualitative nature of the support for the safeguards statement, a consolidated presentation of the reasons for failing to achieve inspection goals, and the effects of budgetary restrictions on inspection performance. We encourage the Agency to continue to improve the SIR along the lines currently contemplated.

18. We also encourage the Agency to explain better the link between annual performance results and the safeguards statement by presenting the results of the evaluation process where inspection goals were not met. The addition of these results would provide information, which is now missing, that would help Member States better understand the support for the safeguards statement.

19. **Materiel management processes have been improved.** We recommended in 1993 that the Agency improve the management of major equipment acquisitions. The Agency has made improvements in its processes for developing and testing new equipment. For example, the development and operation of the Modular Integrated Video System (MIVS) was evaluated afterward to identify lessons learned; and an alternative to MIVS is now being tested in the field. However, the Agency has not addressed one key concern, which was the need to empower a task officer with responsibility for each major project.

20. **The costs of Safeguards activities are now reported more clearly.** The Safeguards budget for 1997 shows proposals for extrabudgetary assistance as well as the total increased cost of strengthening measures, and the expenditures proposed to resolve the problems identified in the SIR. The costs of the Safeguards Support Programs of Member States are still not reported.

Information Technology

21. **There are still major opportunities to improve the management of information technology resources.** In 1993, we observed that the Agency needed stronger information technology (IT) co-ordination and corporate support. We also recommended that the sharing of IT practices and information among departments could be improved. Some steps have been taken to address these issues; however we have concluded that, on the whole, our 1993 recommendations have not been addressed.

22. In terms of specific changes to improve co-ordination, the Agency completed the reorganization of its computer policy and co-ordination committees in 1994. Since our 1993 audit, the Division of Scientific and Technical Information has played a more active role advising the interdepartmental committees on Agency-wide matters. However there is still no effective corporate planning, or review of departmental plans by the corporate advisory group, as overall departmental budgets are established before IT plans are prepared and reviewed by the interdepartmental committee. Without a corporate challenge to departmental IT expenditure proposals, there is little incentive for co-operation among departments, with the result that:

- information in individual databases is difficult and possibly costly to link together to provide corporate information. In at least one case, however, the Agency is taking some steps to address this problem, for example by developing a common Country File System;
- although some Agency-wide standards for hardware and software have been discussed, they are treated as minimums and more expensive or newer hardware and

software is often purchased without documented support as to why it is needed. In 1995, 190 of 589 desk top computers purchased exceeded the standard configuration at an estimated cost of \$ 135 000, and there is no standard configuration for laptop computers although the Agency has already purchased 675 of them; and

- there is little co-ordination of systems development efforts, and the supporting analysis for new systems is often weak.

23. As we noted in 1993, IT expenditures consume a significant share of the Agency's resources, and are likely to grow. The current share is about 10% of the Agency's budget, the same in relative terms as it was in 1993. But industry statistics suggest this is about twice the average for leading public sector organizations in North America, the only geographical area for which figures are available. We believe there is considerable scope for economy. We also note that in the past three years, the Agency has spent about \$ 15 million to purchase over 4000 personal computers (almost two per employee) and that this rate of hardware acquisition would be hard to justify in the future.

24. In our view, departmental autonomy in the Agency is one of the factors driving up IT costs. For example, this year we found again that individual departments are implementing their own systems - for example, for procurement - without evaluating and justifying the need for and higher costs of separate systems.

25. In summary, we believe that a stronger focus needs to be brought to harnessing total IT resources to the benefit of the Agency as a whole. Some steps have been taken to address in part the issues we raised in 1993, but overall we are still concerned about the need for better management of information technology resources.

Human Resources Management

26. **The Agency is taking some action on almost all of our observations and recommendations, and making good progress on several of them.** In our 1994 Report, we observed that performance expectations are not always clearly established or communicated; that the performance appraisal system was not working; that managers are seldom held accountable for the management of their staff and do not make effective use of the limited tools for doing so; and that the United Nations Common System for determining classifications and pay does not adequately recognize and reward managerial responsibility.

27. Concerning the setting of performance standards and improving the performance appraisal system, the Agency is planning to implement a new work planning and review system in 1997. The purpose of the system is to improve work planning, communication, evaluation and staff development. A new performance appraisal process and form have been developed, and design work is proceeding to address the concerns we identified. One of our recommendations was to develop service standards or targets for many types of Agency functions. No results are visible yet. We have been informed, however, that service standards for some personnel functions are currently being developed.

28. Concerning the need to improve the accountability of managers for human resources management of their staff, some of the changes accompanying the new work planning and review system are planned to address our observation. It is too early to see the results of these proposals in terms of improving the utilization and development of Agency personnel. In the meantime, good progress has been made in defining and developing managerial skills and training and a management handbook. The Agency expects that managerial training and the implementation of the Programme Performance and Assessment System will help to clarify the performance expectations of staff. Some steps are also being taken to identify and deal with particularly strong or weak performers.

29. The Agency is also monitoring the impact of the United Nations Common System to establish classifications and pay scales, but no results have been achieved yet.

Travel

30. **The Agency has completed a comprehensive review of its travel practices, and changes to the travel rules are being prepared.** In our 1994 Report, we endorsed the comprehensive travel review undertaken by the Agency. We recommended that the Agency consider a number of options in its review, and when proposing a new set of Travel Rules to the Board for approval, present the costs and benefits of each proposed change. The options were to: be more proactive in encouraging the use of discount fares; evaluate the costs and benefits of lump sum payments; re-evaluate the length of trip necessary to justify business class travel; re-examine stopovers; encourage staff to use frequent flyer points on Agency business; consider negotiating special hotel rates, and re-examine the existing arrangements with the travel agency.

31. The Agency completed its comprehensive review in 1995. The review took into account our detailed recommendations on travel. We have been told that the results of the review were used as the basis for recommending amendments to the travel rules. We understand that the Agency will be submitting a revised set of travel rules to the Administrative and Budgetary Committee in 1996.

32. **The Agency's comments:** *The Agency has the following comments concerning the summary of audit recommendations for the period 1990 to 1994 as well as the observations concerning information technology:*

Summary of Audit Recommendations 1990 to 1994: The Secretariat is pleased that the External Auditor's Summary of Audit Recommendations contained in Appendix 1 indicates that most of their recommendations were either fully implemented or partially implemented. We believe that this report adequately summarizes the status of the actions taken to date on these recommendations. The Agency plans to continue to address those items which are not yet fully implemented.

Information Technology: With respect to Information Technology (IT) the issue of effective Agency-wide planning as a part of the budget process was discussed at the last Computer Policy Committee (CPC). The CPC concluded that the next opportunity to strengthen "corporate" IT planning and to provide for CPC review at the policy level will be the 1998 budget process in the autumn of 1996. Three objectives will be addressed: improving the ability to link data in new applications, enhancing the coordination of systems development, and obtaining high level management endorsement for new systems before the budget is set.

The considerable investment in information technology over the past four years was necessary to address the technologically backward state of the Agency that had existed, and also to permit the Agency to keep pace with the rapid changes in desk top platforms. This level of hardware acquisition is not expected to continue. In the future, the IT investment will shift from desk top platforms to network infrastructure and software. However, those remaining personal computers that are below the desk top standard will need upgrading to be able to utilize the new releases of more powerful software.

The Agency has established the inter-departmental Computer Coordinating Committee (CCC) and the senior level Computer Policy Committee to which the CCC reports. In addition, we have designated department level as well as division level IT coordinators. With these mechanisms now in place the Agency is well equipped to effectively plan and manage its information technology resources.

FINDINGS AND RECOMMENDATIONS FROM THE 1995 AUDIT

33. This year we continued our practice of examining the main functions of the Agency, in this case internal audit and evaluation, and procurement of goods and services. The main findings and observations from our work are set out below.

Internal Audit and Evaluation.

34. Internal audit and evaluation are the main oversight and review functions within the Agency. We focussed particularly on the Office of Internal Audit and Evaluation Support. This unit had a staff of 10 and expenditures of \$ 953 000 in 1995. Most of the staff work on audits. A senior individual co-ordinates the program performance assessment system (PPAS) and related evaluation work in all departments.

35. We have supported and encouraged audit and evaluation throughout our term as external auditors. These functions have an important role to play in helping senior management assess whether work is being carried out efficiently and effectively. Their independent analytical capability should help managers to improve the performance of the Agency in meeting its defined objectives and in demonstrating good accountability to Member States.

36. We rely on internal audits and evaluations wherever possible to reduce the extent of our own work, and we also try not to duplicate the demands they make on management for information and attention.

37. **Internal Audit.** Our objective was to identify opportunities for improvement in the way audits are planned, conducted and reported. We assessed Internal Audit against the international standards for such work. These included matters such as the way internal audits were managed and the knowledge and experience of staff. We also looked at other related issues such as the expectations for internal audit as expressed by senior management and the communications between auditors and managers.

38. In carrying out this work we reviewed audit files and interviewed senior management, several managers who had recently been audited, and the audit staff. In general, management is supportive of internal audit, and speaks well of the quality and usefulness of audit work and the unit's efforts to improve its communications.

39. **Internal Audit balances the essential control and improvement elements of its work...** The internal audit function reports to the Director General and has unrestricted access to personnel and records in carrying out its work. Audits have been conducted recently in all departments, with the normal heavy emphasis on financial and administrative matters.

40. There are two essential elements to the work of Internal Audit. The first requires the auditor to examine the main management systems in the Agency, identify any control weaknesses and any failures to comply with them. The second involves identifying opportunities to improve the way the Agency is managed and in some cases helping plan the implementation of improvements. The relative emphasis that Internal Audit places on these two elements is a matter of judgement, as they balance the need to be both objective and helpful - working with operating managers, but also bringing forward significant matters even if operating managers do not agree with them. We believe that Internal Audit balances these elements reasonably well.

41. **...but could measure the results of audits more systematically.** Internal Audit follows up many of its recommendations, but does not analyze or report the results in a systematic manner. It

does not assess whether the recommendations solved the problems they addressed, or whether the control and improvement elements of audit work added value to the Agency. We recognize that the benefits of audits are difficult to measure, in particular their deterrent effect. Some performance measures of aspects of audit work are, however, being developed and applied in other organizations and we believe it would be appropriate for Internal Audit to give some thought to appropriate measures for their situation. The types of indicators that might be considered are: the major findings (both positive and negative) from audit tests of the main control systems as well as the weaknesses identified by such audits that are corrected; and the number and value of potential savings and other opportunities for improvement identified and actually implemented.

42. **Audit processes could be improved.** We found that the yearly plan of internal audits that is discussed with management is somewhat ambitious and does not get completed. In this regard, we believe it would be useful for Internal Audit to carry out a formal risk analysis of potential alternatives prior to establishing the yearly plan, to help it in setting workload priorities during the year.

43. Internal Audit has been working to improve communication with its clients at all phases of audits, in particular making it easier for readers to extract the main messages. We note, however, that audit reports contain many recommendations for detailed documentation of policies, systems and procedural improvements, and that the report writing and clearing process takes several months. In our view, the value added by audit work could be further improved if final reports only focussed on major matters, after appropriate assessment of the costs and benefits of the recommendations, while using other means of communicating less important issues. In this way, final reports could be finished more quickly and the overall audit time reduced. Perhaps this would enable senior management to concentrate on developing action plans to implement the key problems identified, as this seldom happens now. It might also help keep the auditors' attention focussed on the most important matters.

44. Overall, we recognize the value of Internal Audit's work and the efforts being made to improve the way it plans, conducts, reports and follows-up on audits. To assist in this process we have made more detailed suggestions for improvement to the Agency about the following matters:

- preparing better work plans for audits;
- tracking the time used on audits;
- carrying out more thorough cause and effect analysis of audit recommendations;
- issuing audit reports more quickly;
- broadening the base of skills available for audits through training, secondments, and consultative expertise.

45. **Evaluation Practices.** Evaluation work in the Agency is carried out in several ways. There are evaluation units in Technical Co-operation (10 staff and \$ 803 000 expenditures in 1995) and Safeguards (12 staff and \$ 1.3 million expenditures in 1995) conducting specialized evaluations of the work of those two departments. Throughout the Agency, managers are expected to evaluate their own programmes and projects, under the general guidance of the Evaluation Support function.

46. This year we followed up recommendations we had made in previous years about evaluation work in Technical Co-operation and Safeguards where good progress is being made, and we concentrated on evaluations in the rest of the Agency. Thus we examined most of the 14 evaluations conducted in other departments under the Programme Performance Assessment System (PPAS) in 1995, to determine the extent to which they address performance issues dealing with the impact and relevance of Agency activities. We also interviewed senior management and a selection of the responsible programme and project managers.

47. We believe that impact and relevance are important criteria for the Agency's evaluations to address. Member States have indicated the need for the Agency to set priorities among its many activities and to know more clearly what benefits they generate. This suggests important questions such as:

- Are the intended impacts and benefits being achieved for Member States?
- Will the programme or project continue to produce the intended outcomes?
- Is the programme or project still needed?
- Is it the best way to achieve the impacts or benefits?
- Can the programme be afforded in the light of other priorities?

48. We found that the Agency is interested in making effective use of its resources, and wants to see a better demonstration of what is being accomplished as a result of the various services and products it provides.

49. Evaluation is relatively new in the departments of Administration, Research and Isotopes, Nuclear Energy, and Nuclear Safety and experience is being gained. The PPAS has provided a useful mechanism to integrate review and evaluation into these departments and we would like to encourage and strengthen this development. A useful approach to follow might be the one taken by the Department of Technical Co-operation in evaluating its model projects, described in the paper for the Board last year entitled Technical Co-operation Evaluation Activities in 1995 (GOV/INF/778).

50. **For the most part, however, impact and relevance issues are not yet being adequately addressed.** This matches the experience in other organizations where evaluations led by managers tend to focus on operational issues rather than on the more difficult issues of impact and relevance. Such was the case with the first set of evaluations conducted under PPAS in 1995. Additional central direction and professional guidance can help to change this focus, and we note changes are planned in the 1996 PPAS evaluations.

51. We have suggested a variety of modifications to help improve evaluation practices including:

- Stronger senior management leadership and central direction. We have recommended that senior management approve overall Agency evaluation plans and each Deputy Director General approve the design for each evaluation in his department. This is sometimes done now;
- Better evaluation planning. Before work begins, preparing an evaluation plan to distinguish between goals/objectives, success criteria, and tasks, and to reach agreement on what performance data will be collected and when. We note that the evaluations of TC model projects and the 1996 PPAS evaluations have started to do this;
- An Agency-wide view. Taking an Agency-wide view of evaluating programs that cross departmental lines e.g. those involving both Technical Co-operation and Research and Isotopes programs;
- Broadening and strengthening evaluation approaches. The Agency has experimented with the use of expert peer reviews to gather information on impacts and benefits. However their use needs to be better planned and managed, and supplemented with sound application of other data gathering methods that have been applied elsewhere in R&D evaluations, such as using socioeconomic experts, surveys, and in-depth case studies;

- Better use of professional guidance. More innovative and credible ways need to be explored to measure the extent to which the Agency's programmes are having an impact. This could be provided by the Evaluation Support function and/or contract professional evaluators.

52. Some evaluations deal with economy and efficiency matters that could be handled by Internal Audit. We noted that some of the evaluations dealt primarily with matters of economy or efficiency, rather than the impact or relevance of the Agency's activities. These types of studies could be better dealt with by Internal Audit or Management Services who have experience with management improvement issues. We also noted that, in the course of surveying those who use the Agency's services, some evaluations received suggestions about how to improve the way the Agency carried out its work. When the main purpose of an evaluation is to assess impact and relevance, there is a danger that economy and efficiency issues may not be followed up thoroughly. Again, this could be done by Internal Audit or Management Services.

53. The Agency's response:

Internal Audit: The Secretariat appreciates the External Auditor's recognition of the value of Internal Audit's work and the current efforts being made in further improving its work. The Secretariat will endeavour to incorporate the External Auditor's recommendations in Internal Audit's planning, work and reporting processes.

As recognized by the External Auditor, it is difficult to measure the benefits of audits. The number of findings and recommendations and the number of recommendations implemented can be measured, but the value added by these would be difficult to quantify and could be very subjective. In addition, as a result of experience and knowledge gained from specific audits, Internal Audit regularly makes valuable contributions to broad based management initiatives as well as activities in specific areas, which may not be clearly transparent or easily quantified in terms of benefits.

Being the main internal oversight mechanism, Internal Audit attempts to submit all its findings and recommendations, both major and minor, resulting from an audit in a single comprehensive report, with the more important findings and recommendations summarized in an executive summary for the benefit of senior management. Internal Audit makes recommendations only when a specific situation warrants a change or improvement and in the process implicitly takes into consideration the possible costs and benefits of implementing a recommendation, though, as mentioned earlier, not all benefits can be quantified easily. Findings and recommendations are cleared with relevant Division Directors and where appropriate with Department Heads before final reporting. The clearance process takes time depending on the issues and the number of Divisions involved. Attempts will, however, continue to be made to keep a reasonable balance in the length of audit reports and the time taken in writing and clearing them.

Evaluation Practices: Senior management has and continues to emphasize the importance of programme evaluation; this has been done in all management forums and in the budget process. PPAS was introduced in 1994/95 and was complemented with limited staff training. Recently, the Secretariat has conducted a review of the lessons learned from the initial experience and as a result, procedures are being refined and put in place in the 1996 cycle so as to improve the quality of the overall PPAS process in general and PPAS evaluations in particular. Attempts are also being made to evaluate impact and relevance, although they are difficult, as recognized by the External Auditors. In addition, the Secretariat has provided \$ 70 000 in the 1997 budget to obtain outside expertise for evaluations in specific areas. However, it needs to be recognized that these processes do take considerable effort on the part of programme managers and there needs to be a reasonable balance between the resources expended in this effort and the probable results to be obtained and their usefulness.

Procurement of Goods and Services.

54. Procurement is an integral part of the Agency's operations, and the second largest item of expenditure after staff costs. Goods and services purchased in support of Agency activities range from general items such as office furniture, supplies, and personal computers to more specialised items such as electron accelerators, surveillance systems, gamma cameras, mass spectrometers, and computer programming services. In 1995, the Agency purchased goods and services costing approximately \$ 75 million.

55. The objective of the audit was to determine whether procurement of goods and services was being carried out in accordance with relevant regulations and rules, and if there were opportunities for economies in procurement. We also reviewed the administration of procurement and the adequacy of information to support it.

56. As part of our audit, we reviewed in particular the work of the Procurement Services Section in the Department of Administration and the Field Procurement Section of the Department of Technical Co-operation. We examined relevant documents and files, analysed procurement information and interviewed Agency staff. We also carried out a limited review of procurement information of other United Nations organisations. In addition, we relied on relevant work carried out by the Agency's internal audit function.

57. Our overall conclusion is that while procurement activities are generally administered in accordance with existing regulations and rules, we are of the opinion that significant economies can be achieved by reforming the way the Agency plans for and manages the purchases of goods and services.

58. **Procurement Activities within the Agency need to be better co-ordinated, and possibly combined.** Currently, there are two separate and distinct procurement sections. The Field Procurement Section within the Department of Technical Co-operation is responsible for supporting Technical Co-operation projects and training courses and research contracts. The Procurement Services Section in the Department of Administration is responsible for procuring all other goods and services required by the Agency. There is also a Procurement Authorisation Committee (PAC) empowered to "examine proposals for procurement services, supplies, equipment and other requirements involving commitments to a supplier or contractor in respect of a single request for procurement or a series of related requests having a value of equivalent of US\$ 70 000 and above and approve, defer or reject them." The approval of the Deputy Director General of Administration is required for procurements exceeding \$ 150 000.

59. We noted that little co-ordination takes place between the two procurement sections even though they purchase many of the same items and sometimes from the same suppliers. In addition, each section is implementing new procurement management information systems that will eventually provide the same basic information. Approximately \$ 100 000 has been spent to date on each of these systems. One of them is not yet integrated with the Agency's financial information system with the result that data continues to be entered manually, sometimes more than twice, into different systems. This is costly. Moreover it is difficult to compile Agency-wide management information such as data on awarded discounts and volume of business awarded to a particular firm.

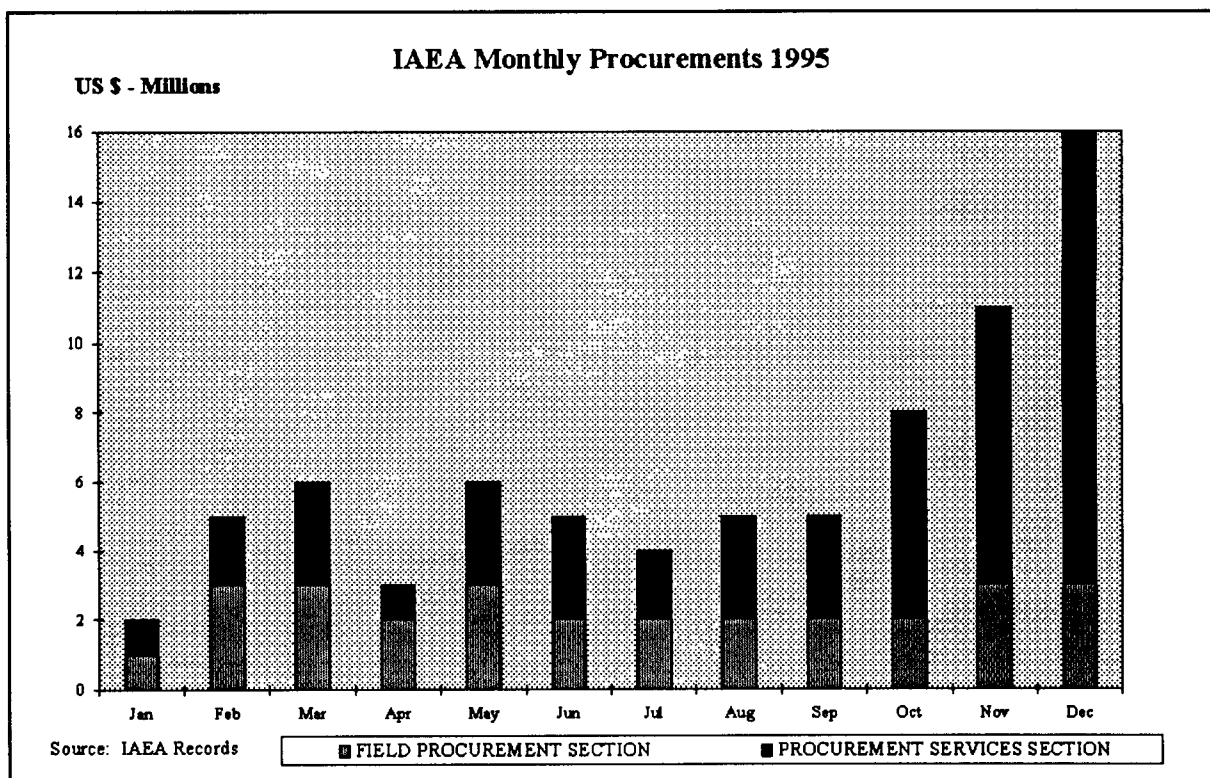
60. The Agency has not evaluated whether it is cost effective to continue to have two separate and distinct procurement functions. We believe this question needs to be addressed since potential savings could be realised by combining the two sections without compromising programme delivery.

61. In 1995, the PAC considered 233 proposals valued at approximately \$ 29 million representing approximately 38% of total procurements. All requests were ultimately approved by the PAC and Deputy Director General of Administration as submitted.

62. We believe that the Committee should perform a more substantive challenge role if it is to add value to the procurement process. In our view, the Committee should be requesting better justification for proposals, particularly those not subjected to competitive bids. We noted many instances where the justification for sole source requests was a statement that no other supplier existed, without supporting evidence or analysis. We also noted that the Committee does not systematically receive information on alternatives and options considered nor does it receive information on the reasons why suppliers are disqualified for technical reasons. We noted several instances where suppliers were disqualified for technical reasons without clear justification. Finally we believe that procurement officers should not be members of the PAC as it puts them in a conflict of interest situation.

63. We have recommended that the Agency carry out a review of the roles and responsibilities of the Procurement Authorization Committee.

64. **Better planning would result in reduction of the number of procurement actions and improve their timing.** In 1995, approximately 8 700 procurement actions were issued. In a number of instances, the same items were purchased only a few days apart and in some cases the requests originated within the same division. For example, during 1995, 589 personal computers were purchased by the Procurement Services Section using 208 purchase orders. The following table summarises the amount obligated by the two procurement sections during 1995. Approximately 45% of the total value of procurements was actioned during the last three months of the year, and the peak is caused almost totally by purchases by the Procurement Services Section (approximately 58% during the last quarter, 26% during the last month). We noted similar trends over the last four years.



65. While some year-end spending may be inevitable, this high peak causes a number of problems. Firstly, it results in additional administrative costs to process the large number of procurement actions. Procurement officials estimate, and our own figures also suggest, that approximately \$ 250 in administrative costs could be saved for every purchase order eliminated. Second, it reduces the time procurement officers have to perform other important tasks such as carrying out market research of potential suppliers. Third, it increases the risk that the Agency is not taking full advantage of volume discounts. Finally, there is concern that the large volume of spending at year end does not allow sufficient time to call for competitive bids or to prepare necessary contractual agreements with suppliers, and it may also impede efficient programme delivery.

66. Procurement officers need to have sufficient information about the type and quantity of procurements planned for the year. We expected to find detailed procurement plans supporting the approved financial plan. In most departments this is not done, although some steps are being taken to strengthen procurement planning and co-ordination. For example, the Department of Safeguards, which has the largest equipment budget, recently implemented an Equipment Management Information System listing their equipment requirements and priorities. The Department also hopes to define the service life of equipment types from which it will prepare a five to ten year procurement program. Safeguards has also established a committee to co-ordinate equipment acquisitions from a departmental perspective, although it has not yet fully achieved this objective.

67. To improve procurement planning and spending, we have recommended that each department prepare procurement plans to cover their estimated requirements over a twelve month period, and provide copies to the procurement staff.

68. **The Agency should make more use of competitive bidding.** The Secretariat does not keep track of the number or cost of items procured without competitive bidding, nor does it systematically monitor the reasons for sole source purchasing. We noted many cases, particularly in regard to technical equipment, where the requester specified the supplier from whom to purchase the equipment. The main reasons cited to justify sole source purchasing were either that only one supplier exists or that the equipment is deemed to be part a standard type of equipment approved by the Agency. Requesters acknowledge that much more has recently become available in the market, although commercially available equipment which could meet the Agency's technical requirements did not exist in the past.

69. Procurement staff have started placing more emphasis on minimizing sole source requests. For example, in January 1995, the Agency purchased 15 units of a specific type of technical equipment on a sole source basis at a cost of \$ 18 500 per unit. In September 1995, in response to another request for sole source purchasing of two units of the same type of equipment, the Procurement Service Section took the initiative to request bids from a second firm and the equipment was purchased at a cost of \$ 9 455 per unit. In October 1995, an additional ten units were requested. The Procurement Service Section again solicited two bids and this time the low bidder offered a price of \$ 7 000 per unit. This example shows that savings can be realized from competitive bidding, and suggests there is greater scope for the type of analysis done by procurement staff.

70. In our 1992 report on cash management we recommended that the Secretariat consider competitive bids for certain services such as payroll. Last year, we reported that competitive bids from travel agencies were last called in 1984. Internal Audit has also reported that several other administrative contracts involving large annual expenditures, that have been in existence for a number of years, have not been subjected to competitive bids. For example:

- The contract for cleaning services was signed in 1979 and has been renewed annually without competitive bidding or the appropriate approval by the Procurement Authorisation Committee. In 1994, the cost amounted to approximately \$ 900 000.
- The contract for health insurance came into force in 1983 and has not since been subjected to competitive bids as required by the financial rules. On average, the Agency spends about \$ 800 000 annually for the administration of the plan.

71. We noted several other instances, particularly for computer programming, where contract services were acquired for only a portion of a project but later extended without competitive bids on the grounds that it would not be cost effective to engage new consultants. Also, in cases where projects were not clearly defined, the services overlapped into a new project and thereby created a new commitment and dependency on the same contractor.

72. In one instance, the Agency has contracted for the same services on a continuous basis since 1984. In 1991, officials recognised that the services performed by the contractor could be provided by a staff member at perhaps 25% to 35% of the cost, but in spite of this, the contract has been extended since 1991 without competitive bidding. We estimate that approximately \$ 200 000 would have been saved if action had been taken earlier. In another instance recently a contract was extended, without competitive bidding as required by the financial rules, because the request was received too late.

73. In light of the above, we have recommended that the Agency:

- increase its efforts to better advertise its needs for technical equipment and to better research the market of potential suppliers that can meet its requirements;
- review all major administrative contracts and ensure that they are subjected to competitive bids on a regular basis, at least once every five years;
- ensure that contract requests for services are linked to a specific project with a stated time frame and are subject to competitive bids, and review them regularly to ensure they are cost-justified; and
- ensure that contractors are not engaged for long periods of time unless it is cost-justified.

74. **Summary.** Overall, we believe there are significant opportunities for improving the procurement of goods and services for the Agency. The issues we have addressed suggest to us that there is the potential to reduce procurement costs by at least hundreds of thousands of dollars annually. This can be done through:

- Better planning and co-ordination of similar purchases leading to a reduction in the number of procurement actions and more volume discounts;
- More competitive bidding;
- Enhancing the role and responsibilities of the Procurement Authorization Committee;
- Reducing administrative costs; and
- Re-examining staff responsibilities and workloads from an Agency-wide perspective.

75. **The Agency's response:** *In general terms, the report emphasizes the significant role which procurement plays in the operations of the Agency, and rightly indicates that procurement is an area which merits careful scrutiny in the search for savings opportunities and improved effectiveness. However, the Secretariat wishes to clarify some specific points raised in the report.*

The Agency has on several occasions considered the usefulness and cost-effectiveness of having two separate and distinct procurement sections, and has concluded that, given the distinction between procurement for headquarters and procurement for field operations, consolidation would not be operationally efficient. Certainly, this question should be revisited regularly to ensure that this continues to be the case. With regard to the need for increased coordination between the two Sections, it should be noted that both are represented on the PAC and are therefore aware of all major procurement activities. However, the Secretariat accepts that improved coordination is desirable and will ensure that steps are taken toward that end.

Because the appropriations for the Regular Budget are for only one year, it is necessary to withhold finalization of some procurement actions to cover potential contingencies and as a result fourth quarter procurements are necessarily higher than those in the rest of the year. However, the Agency agrees that improved planning could result in both better timing and possibly a reduction in the number of procurement actions.

The Secretariat tries scrupulously to follow the requirements of the Financial Rules with regard to competitive tendering. Where it is in the best interest of the Agency, however, the exception allowing sole source procurement is applied. The Secretariat will ensure that competitive tendering is applied whenever it is practicable and cost effective.

The Agency also agrees that contractors should not be engaged for extended periods of time unless it is cost justified. In fact, the PAC looks critically at any extensions for contract services. And, in the particular example cited by the External Auditor (par. 72) the decision to retain the expert services of the contractor at that time was considered prudent in view of the critical nature of the systems support which was required. It should be noted, however, that the Secretariat is now in the process of hiring a staff member to replace the contractor. With respect to the other example cited, the PAC decided to approve, on an exceptional basis, the extension of the contract with the understanding that once the project was completed the contractor's services would be terminated.

OTHER MATTERS

76. **Losses, assets written off and fraud.** We have also reviewed the report of losses and write-off of assets provided us in accordance with Financial Regulation 10.05. All write-offs were made in accordance with the Financial Regulations. In 1995, \$ 3 763 was written off primarily in adjustments to old accounts receivable. The Agency informed us that three cases of presumptive fraud involving staff occurred during 1995 which have been referred to the Disciplinary Board for action. The Agency estimates that the amounts involved will total less than \$ 10 000 and recovery action is under way. In addition, two attempts were made during 1995 to defraud the Agency of approximately \$ 1.2 million by attempting to cash falsified cheques. In both instances the attempts were prevented and the Agency did not incur any financial loss. Both cases are still under investigation by the appropriate authorities.

77. **Other audit work.** We have also audited, at the request of the Board of Governors, the financial statements for the year ended 31 December 1995 of the following Funds for which the Agency has management responsibility:

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

78. The statements, together with our audit opinions, have been submitted to the Director General.

REFLECTIONS AND FUTURE DIRECTION

79. In this my final report as External Auditor of the Agency, I thought it might be useful to both the Agency and Member States to share my views and reflections on the work we have carried out over the past six years. I would also like to make some suggestions on future directions that the Agency should consider.

80. As Member States are well aware, all public sector organisations including those in the United Nations family are under considerable pressure to change the way they manage and operate in this period of declining resources.

81. Although it has faced cash flow difficulties over the past several years, the Agency, because of its unique and important activities, has not yet faced the severe funding cuts of some of its sister organisations. But the Agency has been receptive to making significant changes in its operations and is testing and improving its capacity as a learning organisation.

82. There are excellent examples of this: the 93+2 Programme proposals in the Department of Safeguards; the model project initiatives in the Department of Technical Co-operation; and the introduction of the Programme Performance Assessment System throughout the Agency.

83. As I noted earlier, I have also been generally pleased with the action that the Agency has taken in response to our recommendations to improve management systems and practices and to achieve greater efficiency and effectiveness in its operations.

84. In order to meet the challenges of the next few years, the Agency needs to continue this change process and look for new ways to streamline its operations. In my view, the key priority initiatives have to do with continuing to: improve reporting to the Board, develop programme and performance measures; strengthen internal management processes, streamline administrative support systems, and provide strong corporate direction.

85. **The Board decision-making process could be improved considerably by eliminating excessive detail in the information provided to Member States.** Improvements have been made to the performance documents provided to Member States, for example the financial information in the Accounts, actual performance information to compare with the budget, the Annual Report being combined with the Highlights, and the Safeguards Implementation Report. Unfortunately, there is too much detailed information. Electronic transmission, which opens up the possibility of even more information being available to Member States in the future, is a mixed blessing because it may just transfer the printing cost to the recipient and may still encourage a preoccupation with the details rather than the big picture.

86. Significant improvements can be achieved by a review and rationalisation of the content of these documents, eliminating more of the duplication among them. The Agency should also consider putting in a process which continually challenges the quantity, quality and usefulness of documents and other information provided to Member States.

87. Another area with improvement potential is support services provided to the Board and Member States. In comparison with other United Nations organisations, the amount of services provided to the Agency's governing bodies does not appear out of line (e.g. the Board meets on a periodic basis and has relatively short meetings). Nonetheless, the Board may wish to look at certain initiatives that have recently been taken by other organisations. These include reductions in documentation of up to 75%, dramatic reductions in translation and interpretation services, and elimination of general position statements with a view to dealing with broad policy matters only.

88. **Steps are being taken to define and measure programme results and other performance measures, but much further work is necessary.** Perhaps the most difficult initiative, and the most important, is the development of performance measures. There are many types of performance measures and targets that need to be developed, but the most important are the key results the Agency is trying to achieve.

89. Key results measures for Agency programmes could help focus the efforts of all Agency staff and stakeholders. Some exist now. But the mass of detailed information now produced may make it difficult for Member States (and senior management) to find and focus on the key results areas, and they may be tempted to micro-manage the organisation instead. Thus there is a need to develop, agree and report on the key results, and to distinguish these from more detailed outputs, such as the number of publications, meetings, and missions, that are now so thoroughly covered in the Programme and Budget and related Performance Report.

90. In addition, senior management could set corporate improvement targets and objectives. At a lower level but also important are service standards and targets for clerical and support services. And a major effort will be required to set individual work plans and targets as part of the new performance appraisal process to be implemented next year.

91. **Internal management processes could be streamlined and improved.** Management processes are evolving and improving as new performance information is developed. There are a number of different processes in the Agency, from the Programme Performance Assessment System (PPAS) involving management at the corporate, department and division level, to individual performance appraisals involving every staff member and their supervisor. PPAS includes planning, monitoring and evaluation of all major programmes, programmes, subprogrammes and projects, and it is having an impact on the various reviews held within each department. There may need to be more formality in performance management processes at the department and divisional level. The planned improvements to work planning and performance review of individuals may also have an effect on PPAS. Ultimately, some streamlining of these processes may be possible.

92. I believe there are additional steps the Agency could take to advance in this direction. For instance, if senior management were to set corporate improvement targets, PPAS could focus attention on these as well as other key objectives each year. In addition the Agency could clarify the challenge role of the Department of Administration and all other departments and divisions in ensuring plans and budgets meet corporate improvement targets. Interdepartmental committees could also play a stronger role in setting corporate targets, reviewing options and approving the need for proposed major expenditures in information technology, publications, and purchases of goods and services.

93. **Efforts to reduce costs of administrative and support systems must be continued and accelerated.** Over the past six years, our audits have identified areas where savings could be made in systems such as publications, cash management, personnel, travel and procurement. Internal audits and management reviews have identified similar savings. As management has acknowledged, savings from increased efficiencies in administration are now one of the few remaining sources of additional funds for programme operations.

94. I believe there is scope for reducing administrative costs even further. Many of the existing administrative systems were designed to support a 20 year old operating environment and there are few indicators to measure the quality and quantity of services provided.

95. In my view, a systematic comprehensive review of all support systems would be useful and timely. This review could build on areas already targeted for improvement but be done in such a way that all aspects are systematically examined. Additional areas that could be examined are the technical and operational support services in each department, the number of committees, all secretarial and clerical functions, records and facilities management, and common service costs.

96. The approach could be to look at all the systems supporting direct programme delivery and take into account the impact of information technology on operations; the need for development and publication of service and delivery standards so that the organisation can measure itself against the services it provides; more systematic benchmarking against service levels and costs in other international organisations; and the continuing rationalisation of services provided within the Agency and shared with other United Nations organisations in Vienna.

97. **Strong corporate direction will continue to be key to effective Agency performance, particularly in a period of dramatic change.** There are a number of steps senior management might consider taking to help ensure the success of these initiatives (in addition to setting corporate improvement targets and other suggestions already made). For example, senior management could rigorously challenge the need for duplicate systems and procedures.

98. Strong financial management practices and procedures, supported by good cost information, are an essential element in supporting corporate direction. There have been a number of improvements to financial procedures over the years. Among others, they include improvements in the Accounts and budget documents, the harmonisation project and the strengthening of the Treasury function. However, there are further opportunities for improvement and the Agency should study them. They include a review of the allocation of financial resources in the Agency, the present delegation of financial authorities which has an overabundance of central controls, the adequacy of financial analyses of performance, and the need for better cost information. In addition the Agency should fully adopt the United Nations Accounting Standards.

99. Another important element of strong corporate direction is a strong and revitalised internal oversight mechanism. This mechanism provides a systematic, independent review and appraisal of the efficiency and effectiveness of all operations to management. I think it is important that senior management give priority to using this important resource. As was pointed out earlier in the report, program evaluation is only in its infancy and the potential of internal audit may have been undervalued.

ACKNOWLEDGEMENTS

100. We would like to acknowledge the help of many Agency staff members in all departments, in particular, Mr. Waller and his staff of the Department of Administration who have been very helpful again this year. Indeed, in all the years we have acted as external auditors, the staff of the Agency have always given us complete co-operation. This year, in particular, we made extra demands on many staff members for our follow-up work and also on the staff of the procurement sections of the Division of General Services and the Department of Technical Co-operation.

101. Again this year our work has been greatly assisted by the Office of Internal Audit and Evaluation, on whom we also made extra demands because it was on the receiving end of an audit this year. As usual we have taken into account the coverage and findings of its audits in planning our own work, in particular its audits of procurement. In addition, Internal Audit staff provided assistance to us in our audits of financial statements of the Agency and the Commissary.

102. Finally, we would like to thank Mr. Sanmuganathan, the Secretary of the Policymaking Organs and his staff, as well as Mr. Tilemann in the Director General's Office. These persons gave us a special perspective on the Agency and the unique international context within which it works.

(signed)

L. Denis Desautels, FCA
(Auditor General of Canada)
External Auditor

Ottawa, Canada
15 March 1996

APPENDIX 1
SUMMARY and ASSESSMENT OF AUDIT RECOMMENDATIONS and MAJOR OBSERVATIONS
CONTAINED IN THE LONG FORM REPORTS OF THE EXTERNAL AUDITOR

1990 - 1994

YEAR/ PARA	RECOMMENDATIONS AND MAJOR OBSERVATIONS	ASSESSMENT
1990	FINANCIAL REGULATIONS AND RULES	
10.	Update the annex to the Financial Regulations concerning external audit.	Implemented in 1991.
26.	Complete a comprehensive review of all Financial Regulations and Rules.	Implemented in 1995.
18.	FINANCIAL STATEMENT DISCLOSURE Specific recommendations were made to improve Agency Accounts.	Partially implemented. A set of accounting standards and statement formats was approved by the United Nations Administrative Committee on Co-ordination in 1995. The Agency plans to implement these in 1997 with the introduction of harmonization.
21.	Benchmark the development of generally accepted accounting principles in the United Nations system.	The United Nations accounting standards were approved in 1993. The Agency has not yet fully adopted them. See note 2(k) to the Financial Statements.
1991	REVIEW OF THE BUDGETING PROCESS	
	Ensure reported results are consistent in the Budget, the Accounts and the Annual Report documents. Reasons for significant variances should be clearly explained.	Partially implemented. Being addressed through harmonization.
23.	Make changes to the presentation of the budget in order to improve its accuracy and readability.	Partially implemented but more action necessary concerning summary information on expected outputs.
27.	Consider the adoption of biennial budgeting.	Option considered and rejected.

YEAR/ PARA	RECOMMENDATIONS AND MAJOR OBSERVATIONS	ASSESSMENT
1991 32.	<p>MANAGEMENT OF PUBLICATIONS</p> <p>Reviews ought to be done on a more regular and systematic basis of the use of all agency publications including those produced for the general public.</p>	<p>Partially implemented. Some action, but generally not done. Information now collected on number of copies distributed is not a measure of a publication's effectiveness. Who needs a publication, and what they will do with it is still not clearly defined. Evaluation of one publication - on transport regulations - indicates potential for surveying knowledgeable users more often in future.</p>
35.	<p>The Agency should have better financial information to assist it in making decisions in key areas such as:</p> <ul style="list-style-type: none"> - setting charges for internal services like editing, translating and printing; - assessing benefits of contracting out various publishing activities; - deciding the number of copies of free publications to be printed; - determining selling prices of priced publications; and - comparing costs of alternative means of publishing. 	<p>Partially implemented. Some additional cost information is available but it is not used for the purposes suggested.</p>
36.	<p>There are opportunities to increase revenue including:</p> <ul style="list-style-type: none"> - the possibility of selling or reducing the distribution of some types of publications that are now issued free of charge; - reducing the automatic free distribution of priced publications; - carrying out, on a regular basis, price comparisons with commercial publishing houses and other outside organizations; and - investigating the advantages and disadvantages of inhouse production and sale of publications in electronic form. <p>OTHER MATTERS</p>	<p>Partially implemented.</p> <p>Implemented.</p> <p>Implemented.</p> <p>Implemented.</p>
37.	<p>Improve internal controls over physical assets.</p>	<p>Implemented.</p>

YEAR/ PARA	RECOMMENDATIONS AND MAJOR OBSERVATIONS	ASSESSMENT
39.	Where calculations of the amounts due under the split assessment system do not follow well-established procedure, ... Agency should ensure that the Board is fully informed of all exceptions.	Implemented.
1992 14.	<p>ADOPTING UNITED NATIONS ACCOUNTING STANDARDS (Carried forward from 1990)</p> <ul style="list-style-type: none"> - preparing a statement of changes in financial position; - changing income and expenditure recognition accounting policies; and - changing the accounting policies for foreign exchange gains and losses. 	Partially implemented. See 1990 for details.
15.	The implementation of these standards could also necessitate changes in the design of some accounting systems. In our view, it is important that the Agency plays an active role in the development of these standards and begin to prepare for their implementation.	Implemented. The Agency participated in the working group that developed the accounting standards.
1992 32.	<p>TECHNICAL CO-OPERATION (TC)</p> <p>The Agency should clarify the responsibilities and workloads of those involved in technical co-operation activities - within the TC Department, and in the other departments of the Agency that provide indispensable technical advice. The Department of TC should take the lead in developing better mechanisms for co-ordination, involving other departments as appropriate...</p>	Some actions taken, although co-ordination problems not entirely eliminated.
36.	...the need to prepare plans for each country, to provide a frame of reference against which future requests could be appraised. Wherever possible these plans should take into account national development priorities and UNDP country programmes.	Satisfactory progress. Country Program Frameworks are being prepared.
38.	In addition, some factors deserve special emphasis in the [project] selection process because of their importance, or because they have a critical impact on the success of projects. These are:	Implemented.
	<ul style="list-style-type: none"> - the commitments and capabilities of recipients; 	

YEAR/ PARA	RECOMMENDATIONS AND MAJOR OBSERVATIONS	ASSESSMENT
	<ul style="list-style-type: none"> - lessons learned from similar or related projects, - the adequacy of radiation protection and safety procedures, in view of the requirement in the Statute that projects meet applicable health and safety standards. 	<p>Implemented.</p> <p>Implemented.</p>
39.	<p>The Agency apply more specific and measurable selection and success factors when assessing project proposals, and make these factors widely known to Member States well in advance of requesting applications. The result might well be better focussed projects.</p>	<p>Implemented. The project selection process has been improved. Specific and measurable success factors are being developed in connection with model projects.</p>
41.	<p>Project implementation can be improved by...</p> <ul style="list-style-type: none"> - the development and use of project implementation plans for certain key projects; - providing counterparts with earlier and better information about the specifications of proposed equipment, experts, fellowship institutions and training courses; - counterparts could be given more voice in the selection of equipment and experts. 	<p>Partially implemented. Being done now for model projects. The experience there will determine the extent to which more complete and formal project implementation plans are needed for other projects.</p>
42.	<p>... the "implementation rate" at which money is spent on projects ... provides little incentive for staff to strive for savings, [and] ... tells little about how close to completion a project actually is, or whether anything useful has been accomplished.... it should be supplemented by other information, such as examples of projects being completed and put into service below budget.</p>	<p>Not implemented, but action being taken to develop better performance measures, particularly for model projects.</p>

YEAR/ PARA	RECOMMENDATIONS AND MAJOR OBSERVATIONS	ASSESSMENT
43.	<p>The Agency should deal with particular comments made by the representatives of Member States:</p> <ul style="list-style-type: none"> - changing some specific items and types of equipment that have not worked; - suggesting some ways to improve the visits of experts; and - simplifying the interim project implementation report form. 	Action taken at the time to deal with the specific cases identified.
50.	Evaluations should be improved and their findings followed up.. the [evaluation function should] be strengthened, as much as possible within existing staff levels, and that a thorough follow-up of all evaluation recommendations be reported annually to Member States.	Implemented, except for the thorough follow-up and reporting to Member States on evaluation recommendations.
51.	The Financial Regulations should include specific coverage of Technical Co-operation	Implemented.
1992	CASH MANAGEMENT	
56.	<p>There are significant opportunities for improving cash management practices that could result in higher returns of at least half a million dollars annually, without incurring undue risk.</p> <p>The Agency should be doing much more in the way of formal cash forecasting or analysis.</p>	Partially implemented. The Agency is doing more cash flow analysis but it is not formalised.
61.	Opportunities to increase return on cash investments and the need to review the appropriateness of its existing investment guidelines.	Implemented.
63.	Banking arrangements need to be revised and formalised.	Implemented.
66.	Correct deficiencies in internal control over cash management.	Implemented.
67.	Benchmarking practices with other organizations.	Partially implemented.

YEAR/ PARA	RECOMMENDATIONS AND MAJOR OBSERVATIONS	ASSESSMENT
1993 35.	<p>SAFEGUARDS</p> <p>We found there has been progress towards developing proposals to strengthen and streamline safeguards, but that "93 + 2" is an ambitious initiative that will require careful management attention in order to meet the commitments made to the Board.</p>	Implemented.
46.	<p>Improvements can be made to the Safeguards Implementation Report to help Member States better interpret safeguards inspection performance. Accordingly, we have made the following recommendations:</p> <ul style="list-style-type: none"> - The Agency should clarify the link between the Safeguards Statement and annual performance results. - The SIR should provide a clear and complete analysis of overall performance against objectives, and the reasons for failures to attain inspection goals. - The Agency should use the concept of inspection goals consistently. 	Partially Implemented. Implemented. Implemented.
51.	<p>where major equipment or other capital expenditures are involved, the Agency should ensure that the following management processes are in place: appointing a project manager responsible for each project over its complete term; testing equipment in the field before full implementation; tracking operational performance to identify problems as early as possible; and evaluating each project afterwards to identify lessons to be learned.</p>	Implemented, except concerning the responsibilities of the project manager.
52.	<p>Better cost information about Safeguards could be developed for both ongoing safeguards work and special programmes like "93 + 2".</p>	Implemented, except for costs of Member State Support Programs.
55.	<p>Staff costs of projects in Programme 93 + 2 should be estimated.</p>	Implemented.

YEAR/ PARA	RECOMMENDATIONS AND MAJOR OBSERVATIONS	ASSESSMENT
1993 61.	<p>INFORMATION TECHNOLOGY</p> <p>The Agency needs stronger IT co-ordination and corporate support.</p>	Partially implemented.
63.	Sharing IT practices and information among departments can be improved. Savings can be obtained in the future through improved sharing of data and co-ordination of efforts.	Partially implemented.
64.	Sharing of IT plans and data can bring savings. Procedures should be strengthened to ensure that all departments are aware of IT plans and data available in other departments in a timely manner.	Partially implemented.
69.	<p>DEFERRED PROGRAMME ACTIVITIES</p> <p>The Agency should consider the timing of the implementation of the 1993 and 1994 Deferred Programme Activities.</p> <ul style="list-style-type: none"> - procedures [should] be put in place that would examine programme implementation issues on a more systematic basis. 	Implemented. Implemented.
1994 37.	<p>HUMAN RESOURCE MANAGEMENT</p> <p>The Agency should develop and implement a strategy to improve its human resource management practices. Such a strategy would require the sustained leadership and commitment of top management. In particular, the Agency should:</p> <ul style="list-style-type: none"> - ensure that all employees have clearly defined performance expectations which, in turn, should be supplemented where appropriate by work plans that support the achievement of program objectives; - ensure that managers pay more attention to working with their staff to regularly review their performance against established goals and objectives; 	Work under way. See Long Form Report paragraphs 26-29.

YEAR/ PARA	RECOMMENDATIONS AND MAJOR OBSERVATIONS	ASSESSMENT
	<ul style="list-style-type: none"> - develop service standards for service functions, such as administration and personnel, which take client requirements and service expectations into account. - make performance appraisals more effective by holding managers to account for complementing them fairly and in a timely fashion for all their staff, so they can contribute among other things to personnel decisions; - place stronger emphasis on developing managerial skills, and hold all supervisors to account for achieving specific human resource objectives - by ensuring that job descriptions and selection criteria place more emphasis on managerial skills, providing training and guidance in using these skills and ensuring that the evaluation of these skills are part of the annual appraisal process; - enforce the policy that step increments are only to be used to recognize satisfactory performance; - identify those individuals who are performing both above and below the norm and take appropriate actions; and - consider introducing other monetary and non-monetary incentives for recognising employees with excellent performance and sanctions for poor performance; and - closely monitor and document the impacts of the existing pay and classification systems that impair job and pay relativity, and continue to bring pressure to bear on the responsible bodies to find remedies. 	<p>Work under way. See Long Form Report paragraphs 26-29.</p>

YEAR/ PARA	RECOMMENDATIONS AND MAJOR OBSERVATIONS	ASSESSMENT
1994	<p>TRAVEL</p>	
47.	<p>We strongly endorse initiatives to reduce costs. Based on the work that we have done, we are of the opinion that further opportunities exist to reduce the cost of travel significantly, and to strengthen and streamline its administration. We have put forward a number of options for senior management to consider in redesigning the current travel rules and practices and have provided estimates of the cost savings associated with some of these to the Agency to help them in their comprehensive review:</p>	<p>Work under way. See paragraph 31 of the Long Form Report.</p>
48.	<p>More proactive encouragement of the use of discount fares when they are available.</p>	
54.	<p>Evaluate the costs and benefits of lump sum payments.</p>	
55.	<p>Re-examine the length of trip necessary to justify business class travel.</p>	
56.	<p>Re-examine existing practices with respect to stopovers.</p>	
58.	<p>Encourage staff to use frequent flyer points on Agency business.</p>	
59.	<p>Consider negotiating special hotel rates.</p>	
60.	<p>The Agency should consider each of these options in its comprehensive travel review, and when proposing a new set of Travel Rules to the Board for approval, present the costs and benefits of each proposed change.</p>	
61.	<p>Review existing arrangements with the Travel Agency.</p>	

P A R T I I

STATEMENTS

**TEXT OF A LETTER DATED 28 MARCH 1995 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 1995, which I hereby approve. The financial statements have been prepared and signed by the Director, Division of Budget and Finance.

Accept, Sir, the assurances of my highest consideration.

(signed) HANS BLIX
Director General

STATEMENT I.A.1

REGULAR BUDGET FUND
REGULAR BUDGET 1995

APPROPRIATIONS, EXPENDITURES, AND UNUSED (OVER-EXPENDED) BALANCES OF APPROPRIATIONS,
BY SECTIONS OF THE BUDGET FOR THE YEAR ENDED 31 DECEMBER 1995

Appropriation section	Expenditures			Unused (over-expended) balances of appropriations	
	a/ Appropriations	Disbursements	Unliquidated obligations		
			Total		
1. Technical assistance and co-operation	14 589 000	13 979 198	256 550	14 235 748	353 252
2. Nuclear energy and safety	38 362 000	35 347 392	1 845 914	37 193 306	1 168 694
3. Research and isotopes	35 965 000	30 837 596	4 779 524	35 617 120	347 880
4. Safeguards	88 603 000	76 842 490	11 154 380	87 996 870	606 130
5. Policy-making organs	9 048 000	8 572 353	195 685	8 768 038	279 962
6. Executive management, administration and general services	55 889 000	46 671 713	6 353 319	53 025 032	2 863 968
7. Unallocated services	8 703 000	7 232 837	1 317 926	8 550 763	152 237
Appropriation Budget	251 159 000	219 483 579	25 903 298	245 386 877	5 772 123
8. Reimbursable work for others (Shared support services)	7 456 000	6 509 098	1 465 085	7 974 183	b/ (518 183)
TOTAL	258 615 000	225 992 677	27 368 383	253 361 060	5 253 940

a/ Attachment to GC(XXXVIII)/RES/2.

b/ Authorized as per GC(XXXVIII)/RES/2, para. 3.

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

STATEMENT 1A.2

REGULAR BUDGET FUND
SUMMARY OF 1994 DEFERRED PROGRAMME ACTIVITIES
APPROPRIATIONS, EXPENDITURES, AND UNUSED BALANCES
BY SECTIONS OF THE BUDGET FOR THE YEAR ENDED 31 DECEMBER 1995

Appropriation section	1994 Deferred Programme (AS 10.90) [GOV/2779]	Expenditures			Unused balances
		Disbursements	Unliquidated obligations	Total	
1. Technical assistance and co-operation	1 217 000	656 146	444 350	1 100 496	116 504
2. Nuclear energy and safety	2 216 500	1 406 569	183 610	1 590 179	626 321
3. Research and isotopes	2 226 600	1 055 213	752 177	1 807 390	419 210
4. Safeguards	4 493 400	1 175 060	2 710 547	3 885 607	607 793
5. Policy-making organs	664 300	486 632	-	486 632	177 668
6. Executive management, administration and general services	2 081 600	461 016	384 448	845 464	1 236 136
7. Unallocated services	569 400	(2 646)	523 332	520 686	48 714
TOTAL AGENCY PROGRAMMES	13 468 800	5 237 990	4 998 464	10 236 454	3 232 346
8. Reimbursable work for others (Shared support services)	-	(288 353)	288 353	-	-
TOTAL REGULAR BUDGET	13 468 800	4 949 637	5 286 817	10 236 454	3 232 346

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

STATEMENT I.B

REGULAR BUDGET FUND

ESTIMATED AND ACTUAL RESOURCES FOR THE YEAR ENDED 31 DECEMBER 1995

	Budget estimates a/	Adjustments	Adjusted estimates	Actual resources			Surplus (deficit) of actual resources over adjusted budget estimates
				Receipts	Outstanding	Total	
Assessed contributions from Member States	246 269 898	-	246 269 898	163 709 713	82 560 185	246 269 898	-
Contribution assessed on new Member States	-	83 371 b/	83 371	11 627	71 744	83 371	-
Foreign currency revaluation	246 269 898 1 799 102	83 371 -	246 353 269 1 799 102	163 721 340 -	82 631 929 -	246 353 269 -	- (1 799 102)
Total assessments and revaluation	248 069 000	83 371	248 152 371	163 721 340	82 631 929	246 353 269	(1 799 102)
Miscellaneous income							
(a) Work for others (Appropriation 8)							
Data processing services	1 994 000	-	1 994 000	2 479 931	305 511	2 785 442	791 442
Printing services	1 760 000	-	1 760 000	1 219 875	801 993	2 021 868	261 868
Medical services	1 183 000	-	1 183 000	651 688	255 817	907 505	(275 495)
Library services	1 537 000	-	1 537 000	1 176 939	315 560	1 492 499	(44 501)
Radiation protection services	348 000	-	348 000	344 065	-	344 065	(3 935)
Translation services	69 000	-	69 000	63 813	-	63 813	(5 187)
Nuclear Fusion Journal	565 000	-	565 000	358 992	-	358 992	(206 008)
Sub-total	7 456 000	-	7 456 000	6 295 303	1 678 881	7 974 184	518 184
(b) Attributable to specific programmes							
Publications of the Agency - INIS	485 000	-	485 000	373 089	-	373 089	(111 911)
Publications of the Agency - Other	770 000	-	770 000	847 793	-	847 793	77 793
Laboratory Income	180 000	-	180 000	128 432	-	128 432	(51 568)
INIS/AGRIS Direct Access income	34 000	-	34 000	30 416	-	30 416	(3 584)
Amounts recoverable from safeguards agreements	500 000	-	500 000	535 229	-	535 229	35 229
Programme support income	265 000	-	265 000	373 977	-	373 977	108 977
Other service income	2 000	-	2 000	3 400	-	3 400	1 400
Sub-total	2 236 000	-	2 236 000	2 292 336	-	2 292 336	56 336
(c) Not attributable to specific programmes							
Investment and interest income	650 000	-	650 000	4 413 617	-	4 413 617	3 763 617
Gain on exchange of currencies	-	-	-	158 765	-	158 765	158 765
Other	204 000	-	204 000	417 960	-	417 960	213 960
Sub-total	854 000	-	854 000	4 990 342	-	4 990 342	4 136 342
Sub-total (b) and (c)	3 090 000	-	3 090 000	7 282 678	-	7 282 678	4 192 678
Sub-total (a), (b) and (c)	10 546 000	-	10 546 000	13 577 981	1 678 881	15 256 862	4 710 862
TOTAL ASSESSMENTS AND MISCELLANEOUS INCOME	258 615 000	83 371	258 698 371	177 299 321	84 310 810	261 610 131	2 911 760

a/ GC(XXXVIII)/RES/2

b/ Schedule B.1

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

STATEMENT I.C

REGULAR BUDGET FUND

**STATEMENT OF BUDGETARY AND CASH SURPLUS
AS AT 31 DECEMBER 1995**

	1995	1994
<u>Current year</u>		
Receipts (Statement I.B)	177 299 321	198 503 899
Disbursements (Statement I.A.1)	<u>(225 992 677)</u>	<u>(179 464 673)</u>
Excess (shortfall) of receipts over disbursements	(48 693 356)	19 039 226
Unliquidated obligations (Statement I.A.1)	(27 368 383)	(17 787 472)
Deferred programme activity	<u>-</u>	<u>(13 468 800)</u>
Provisional deficit	(76 061 739)	(12 217 046)
Contributions receivable (Schedule B.1)	82 631 929	30 761 690
Miscellaneous income receivable (Statement I.B)	<u>1 678 881</u>	<u>741 825</u>
Budgetary surplus (Statement I.D)	<u>8 249 071</u>	<u>19 286 469</u>
<u>Disposition of prior year's provisional surplus (deficit)</u>		
Prior year provisional deficit	(12 217 046)	(25 173 215)
Receipt of:		
Contributions all prior years	32 146 756	25 682 888
Miscellaneous income	741 825	1 300 221
Savings on liquidation of prior years' obligations:		
1994 Regular Budget	971 523	
1993 Deferred Programme Budget	444 803	
1992 Deferred Programme Budget	<u>62 494</u>	905 010
Unused balance of appropriated surplus	69 086	-
Unused balances of deferred programme activities:		
Deferred Programme Budget 1994 (Statement I.A.2)	<u>3 232 346</u>	<u>4 775 876</u>
Prior year cash surplus	25 451 787	7 490 780

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

STATEMENT I.D

REGULAR BUDGET FUND

ASSETS, LIABILITIES AND SURPLUS AS AT 31 DECEMBER 1995

	1995	1994	1995	1994
ASSETS				
CASH				
Current accounts and deposit accounts at banks (Schedule A.3)	18 060 082	39 127 694	32 655 200	25 984 671
Cash in hand and travellers' cheques	249 474	244 192	644 244	361 514
	<u>18 309 556</u>	<u>39 371 886</u>	<u>33 299 444</u>	<u>26 346 185</u>
CONTRIBUTIONS RECEIVABLE FROM MEMBER STATES			<u>6 066 760</u>	<u>1 237 655</u>
1959-1990 Budgets			15 820 000	-
1991 Budget	1 838 156	1 852 133		
1992 Budget	1 003 951	1 029 767		
1993 Budget	2 181 386	4 752 974	45 467	69 457
1994 Budget	3 221 076	21 794 383	1 360 770	61 548
	<u>22 286 507</u>	<u>30 761 690</u>	<u>327 375</u>	<u>346 257</u>
1995 Budget	30 531 076	60 190 947	556 394	1 801
	<u>82 631 929</u>	<u>-</u>	<u>907 641</u>	<u>822 434</u>
	113 163 005	60 190 947	3 395 075	3 149 376
ACCOUNTS RECEIVABLE			<u>4 651 390</u>	<u>229 457</u>
Member States	3 929 857	3 656 810	63 232 869	30 962 673
United Nations, specialized agencies and other international organizations	2 077 937	1 167 936		
Staff accounts	1 587 290	1 721 259	1 385 137	2 381 385
Suppliers and contractors	1 550 984	1 232 736	1 900 000	1 800 000
Other accounts	167 894	197 931		
Publications sales	583 735	497 495		
Safeguards services	277 134	274 891	3 285 137	17 650 185
INIS/AGRIS services	5 991	12 114		
Laboratory services	32 715	32 368	8 249 071	19 286 469
Other services	8 066	5 566	30 331 076	29 429 257
	<u>10 221 603</u>	<u>8 799 106</u>	<u>10 505 405</u>	<u>3 186 374</u>
TOTAL ASSETS	141 694 164	108 361 939	78 461 295	77 399 266
			141 694 164	108 361 939
LIABILITIES AND SURPLUS				
UNLIQUIDATED OBLIGATIONS				
Current year (Statements I.A.1, I.A.2)				
Prior years				
CONTRIBUTIONS RECEIVED IN ADVANCE FROM MEMBER STATES				
ADVANCE FROM WORKING CAPITAL FUND				
ACCOUNTS PAYABLE AND OTHER CREDIT BALANCES				
Member States				
United Nations, specialized agencies and other international organizations				
Staff accounts				
Other accounts				
Suppliers and contractors				
Provision for uncollected miscellaneous income				
PROVISION FOR REVALUATION OF CASH				
TOTAL LIABILITIES				
SURPLUS				
Appropriated:				
Future programmes				
Equipment Replacement Fund				
Deferred Programme Budget				
Current year's budgetary surplus (Statement I.C)				
Reserve for prior years' uncollected contributions				
Cash surplus (Statement I.C)				
Retained cash surpluses (Schedule C)				
Other cash surpluses withheld (Schedule C)				
TOTAL SURPLUS				
TOTAL LIABILITIES AND SURPLUS				

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

STATEMENT I.E

**WORKING CAPITAL FUND
as at 31 December 1995**

	1995	1994
1. <u>Status of advances to the Regular Budget Fund</u>		
Balance brought forward	-	-
Advance to the Regular Budget Fund	15 820 000	-
Balance at year-end	<u>15 820 000</u>	<u>-</u>
2. <u>Assets, Liabilities and Principal of the Fund</u>		
A S S E T S		
Cash in banks (Schedule A.3)	26 600	15 669 899
Advances receivable (Schedule B.3)	161 400	134 430
Advance due from the Regular Budget Fund	15 820 000	-
TOTAL ASSETS	<u>16 008 000</u>	<u>15 804 329</u>
L I A B I L I T I E S		
Advances received for future year	-	3 626 729
New Member States' assessments (Schedule B.3)	8 000	177 600
TOTAL LIABILITIES	<u>8 000</u>	<u>3 804 329</u>
PRINCIPAL OF THE FUND	<u>16 000 000</u>	<u>12 000 000</u>
TOTAL LIABILITIES AND PRINCIPAL OF THE FUND	<u>16 008 000</u>	<u>15 804 329</u>

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

STATEMENT II.A

GENERAL FUND
TECHNICAL CO-OPERATION FUND

RESOURCES, EXPENDITURES AND UNUSED RESOURCES IN THE YEAR ENDED 31 DECEMBER 1995

Allocations	Resources	a/ Disbursements	Expenditures		Unused resources
			Unliquidated obligations	Total	
Africa	21 260 029	12 671 891	5 363 874	18 035 765	3 224 264
East Asia and the Pacific	17 675 427	11 623 841	3 264 557	14 888 398	2 787 029
Europe	15 580 396	8 980 328	5 940 352	14 920 680	659 716
Latin America	20 397 386	12 153 235	4 522 679	16 675 914	3 721 472
West Asia	6 813 423	3 872 893	1 448 444	5 321 337	1 492 086
Interregional	5 269 202	3 625 165	940 883	4 566 048	703 154
Miscellaneous	1 090 347	869 211	125 493	994 704	95 643
Reserve	942 713	683 437	132 075	815 512	127 201
Undistributed	962 857	-	-	-	962 857
TOTAL	89 991 780	54 480 001	21 738 357	76 218 358	13 773 422

a/ Statement II.C

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

STATEMENT II.B

**GENERAL FUND
TECHNICAL CO-OPERATION FUND**

ESTIMATED AND ACTUAL RESOURCES IN THE YEAR ENDED 31 DECEMBER 1995

	Current year	1994	1993	1992	1991	Prior to 1991	Total
I. Estimates							
Targets	61 500 000	58 500 000	55 500 000	52 500 000	49 000 000		277 000 000
Estimated other income	1 000 000	1 000 000	1 000 000	1 000 000	1 000 000		5 000 000
Total allocations	62 500 000 ^{a/}	59 500 000	56 500 000	53 500 000	50 000 000		282 000 000
II. Actuals							
1. Voluntary contributions received for 1995							
1994	5 305 438	38 251 786	-	-	-	-	43 557 224
1993	251 588	587 989	41 588 181	-	-	-	42 427 758
1992	219 186	95 814	633 465	36 230 629	-	-	37 179 094
1991	-	85 590	166 074	616 978	36 703 915	-	37 572 557
for prior years	-	-	93 125	79 702	2 151 695	-	2 324 522
Total	52 166 812	39 021 179	42 480 845	36 927 309	38 855 610		209 451 755
2. Assessed programme costs received	2 005 983	1 478 637	1 827 490	1 793 239	1 500 657		8 606 006
3. Miscellaneous income	2 731 317	1 383 452	(846 524)	(5 082 845)	(1 062 192)		(2 876 792)
Total received	56 904 112	41 883 268	43 461 811	33 637 703	39 294 075		215 180 969
4. Resources outstanding							
Voluntary contributions pledged and unpaid	1 289 789 ^{b/}	66 592	39 135	273 750	244 436	552 970	2 466 672
Assessed programme costs	1 402 225	800 648	714 346	626 005	590 170	2 548 923	6 682 317 ^{c/}
Total outstanding	2 692 014	867 240	753 481	899 755	834 606	3 101 893	9 148 989
Total actual resources	59 596 126	42 750 508	44 215 292	34 537 458	40 128 681	3 101 893	224 329 958
III. Difference between actuals and estimates	(2 903 874)	(16 749 492)	(12 284 708)	(18 962 542)	(9 871 319)	3 101 893	(57 670 042)

a/ GC(XXXVIII)/RES/3

b/ Schedule B.2

c/ Schedule D.1

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

STATEMENT II.C

**GENERAL FUND
TECHNICAL CO-OPERATION FUND**

**RESOURCES, EXPENDITURES AND UNUSED BALANCE
IN THE YEAR ENDED 31 DECEMBER 1995**

	1995	1994
Balance as at 1 January 1995		
Unused balance	18 259 544	21 331 567
Unliquidated obligations	18 109 659	14 855 913
	<hr/>	<hr/>
Total	36 369 203	36 187 480
	<hr/>	<hr/>
Resources		
Voluntary contributions:		
Pledged for the current year (Schedule B.2)	47 680 389	42 418 928
Pledged and adjusted in current year relating to prior years' programme	1 204 888	(551 000)
Assessed programme costs	2 005 983	1 478 637
Miscellaneous income:		
Interest income	2 697 669	1 342 834
Gain on exchange of currencies	33 430	46 344
Other	218	(5 726)
	<hr/>	<hr/>
Total	53 622 577	44 730 017
	<hr/>	<hr/>
Total resources	89 991 780	80 917 497
	<hr/>	<hr/>
Expenditures (Statement II.A)		
Disbursements	54 480 001	44 548 294
Unliquidated obligations	21 738 357 a/	18 109 659
	<hr/>	<hr/>
Total expenditures	76 218 358	62 657 953
	<hr/>	<hr/>
Unused balance at year end	13 773 422	18 259 544

a/ Includes \$ 3 149 646 of obligations against future year project budgets.

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

STATEMENT II.D

GENERAL FUND
TECHNICAL CO-OPERATION FUND

ASSETS, LIABILITIES AND FUND BALANCE AS AT 31 DECEMBER 1995

	1995	1994	LIABILITIES AND FUND BALANCE	1995	1994
A S S E T S					
Cash in hand	12 688	16 015	Reserve for unliquidated obligations	21 738 357	18 109 659
Cash at banks (Schedule A.3)	31 738 473	29 431 992	Contributions received in advance	137 322	61 988
Voluntary contributions receivable (Schedule B.2)	2 466 672	5 748 207	Reserve for uncollected assessed programme costs	6 682 317	6 332 692
Assessed programme costs receivable (Schedule D.1)	6 682 317	6 332 692	Provision for revaluation of cash	611 412	126 276
Accounts receivable and other debit balances			Accounts payable and other credit balances		
- Staff accounts	373 948	366 129	- Staff accounts	9 656	68 226
- United Nations, specialized agencies and other international organizations	101 884	80 388	- United Nations, specialized agencies and other international organizations	256 899	293 203
- Member States	114 909	218 574			
- Suppliers and contractors	271 097	101 708	TOTAL LIABILITIES	29 435 963	24 992 044
- Funds with agents	1 414 435	897 255	FUND BALANCE	13 773 422	18 259 544
- Others	32 962	58 628			
TOTAL ASSETS	43 209 385	43 251 588	TOTAL LIABILITIES AND FUND BALANCE	43 209 385	43 251 588

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

STATEMENT III.A

GENERAL FUND
OPERATIONAL FACILITIES
ACTIVITIES PARTIALLY FINANCED FROM THE REGULAR BUDGET FUND

RESOURCES, EXPENDITURES AND UNUSED BALANCES IN THE YEAR ENDED 31 DECEMBER 1995

	Resources a/			Expenditures a/			Unused balances	
	Unused balances as at 1 January	Unliquidated obligations brought forward	Receipts	Total	Disbursements	Unliquidated obligations at year end		Total
International Centre for Theoretical Physics, Trieste, Italy	2 407 182	1 356 954	22 315 481	26 079 617	21 153 186	864 513	22 017 699	4 061 918
IAEA Marine Environment Laboratory, Monaco	2 052 104	221 082	4 797 294	7 070 480	4 795 299	481 273	5 276 572	1 793 908
TOTAL	4 459 286	1 578 036	27 112 775	33 150 097	25 948 485	1 345 786	27 294 271	5 855 826

a/ Statement III.C

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

STATEMENT III.B

GENERAL FUND

OPERATIONAL FACILITIES
ACTIVITIES PARTIALLY FINANCED FROM THE REGULAR BUDGET FUND

ESTIMATED AND ACTUAL RESOURCES IN THE YEAR ENDED 31 DECEMBER 1995

Donors	Estimates a/	Receipts	Difference
A. International Centre for Theoretical Physics			
Belgium	-	10 772	10 772
Brazil	25 000	85 000	60 000
Italy	14 923 000	15 056 469	133 469
Japan	39 000	39 120	120
Kuwait	50 000	166 667	116 667
Spain	15 000	15 000	-
Sweden	564 000	605 563	41 563
United Kingdom of Great Britain and Northern Ireland	10 000	-	(10 000)
Commission of the European Communities (CEC)	92 000	473 129	381 129
International Telecommunications Union (ITU)	-	100 100	100 100
United Nations Educational, Scientific and Cultural Organization (UNESCO)	374 000	376 500	2 500
Other contributions	-	261 289	261 289
Regular Budget Fund (IAEA)	1 732 000	1 725 519	(6 481)
Sub-total	17 824 000	18 915 128	1 091 128
B. IAEA Marine Environment Laboratory			
Germany	-	40 000	40 000
Japan	-	470 443	470 443
Principality of Monaco	145 000	159 106	14 106
Sweden	100 000	-	(100 000)
United States of America	-	111 000	111 000
Commission of the European Communities (CEC)	332 000	48 322	(283 678)
Regional Organization for the Protection of the Marine Environment (ROPME)	53 000	45 000	(8 000)
United Nations Environment Programme (UNEP)	1 450 000	603 200	(846 800)
Regular Budget Fund (IAEA)	3 276 000	3 311 283	35 283
Sub-total	5 356 000	4 788 354	(567 646)
TOTAL	23 180 000	23 703 482	523 482

a/ GC(XXXVIII)/5, Tables 1 and 4.

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

STATEMENT III.C

GENERAL FUND

OPERATIONAL FACILITIES
ACTIVITIES PARTIALLY FINANCED FROM THE REGULAR BUDGET FUNDRESOURCES, EXPENDITURES AND UNUSED BALANCES
IN THE YEAR ENDED 31 DECEMBER 1995

	1995	1994
1. International Centre for Theoretical Physics		
Unused balance as at 1 January	2 407 182	1 619 536
Unliquidated obligations brought forward	1 356 954	179 981
Income from current year contributions (Statement III.B)	18 915 128	19 656 487
Income from housing facilities	1 817 009	1 730 628
Other income and exchange adjustments	1 583 344	1 034 594
	<hr/>	<hr/>
Total resources available	26 079 617	24 221 226
	<hr/>	<hr/>
Disbursements during the year	21 153 186	18 610 936
Unliquidated obligations at year end	864 513	1 356 954
	<hr/>	<hr/>
Total expenditures	22 017 699	19 967 890
	<hr/>	<hr/>
Reserve for termination benefits	-	(1 846 154)
	<hr/>	<hr/>
Unused balance at year end	4 061 918	2 407 182
	<hr/>	<hr/>
2. IAEA Marine Environment Laboratory		
Unused balance as at 1 January	2 052 104	1 134 387
Unliquidated obligations brought forward	221 082	54 743
Income from current year contributions (Statement III.B)	4 788 354	4 752 815
Other income	8 940	11 162
	<hr/>	<hr/>
Total resources available	7 070 480	5 953 107
	<hr/>	<hr/>
Disbursements during the year	4 795 299	3 663 246
Unliquidated obligations at year end	481 273	237 757
	<hr/>	<hr/>
Total expenditures	5 276 572	3 901 003
	<hr/>	<hr/>
Unused balance at year end	1 793 908	2 052 104
	<hr/>	<hr/>

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

STATEMENT III.D

GENERAL FUND

OPERATIONAL FACILITIES
ACTIVITIES PARTIALLY FINANCED FROM THE REGULAR BUDGET FUND

ASSETS, LIABILITIES AND FUND BALANCES AS AT 31 DECEMBER 1995

ASSETS	1995	1994	LIABILITIES AND FUND BALANCES	1995	1994
1. International Centre for Theoretical Physics					
Cash in hand	1 063 828	246 033	Reserve for unliquidated obligations (Statement III.A)	864 514	1 356 954
Cash at banks (Schedule A.3)	6 807 024	6 178 627	Reserve for termination benefits	1 846 154	1 846 154
Accounts receivable and sundry debit balances	48 530	101 548	Provision for revaluation of cash	1 014 273	743 293
			Contributions received in advance	-	45 000
			Accounts payable, sundry credit balances and other reserves	132 523	127 625
			TOTAL LIABILITIES	3 857 464	4 119 026
TOTAL ASSETS	7 919 382	6 526 208	FUND BALANCE	4 061 918	2 407 182
			TOTAL LIABILITIES AND FUND BALANCE	7 919 382	6 526 208
2. JAEA Marine Environment Laboratory					
Cash in hand	20 325	19 187	Reserve for unliquidated obligations (Statement III.A)	481 273	237 757
Cash at banks (Schedule A.3)	2 251 264	2 196 275	Other reserves	-	13 446
Accounts receivable and sundry debit balances	92 364	87 845	Contributions received in advance	88 772	-
			TOTAL LIABILITIES	570 045	251 203
			FUND BALANCE	1 793 908	2 052 104
TOTAL ASSETS	2 363 953	2 303 307	TOTAL LIABILITIES AND FUND BALANCE	2 363 953	2 303 307

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

STATEMENT IV.A

GENERAL FUND

1. EXTRABUDGETARY PROGRAMME FUND
VOLUNTARY CONTRIBUTIONS FROM MEMBER STATES, UNITED NATIONS AND OTHER DONORS
RESOURCES, EXPENDITURES AND UNUSED (OVER-EXPENDED) BALANCES IN THE YEAR ENDED 31 DECEMBER 1995

	Resources			Expenditures			Unused (over-expended) balances
	Unused (over-expended) balances as at 1 January	Unliquidated obligations brought forward	Receipts	Total	Disbursements	Unliquidated obligations at year end	
Technical co-operation - Administration	207 847	-	738 562	946 409	296 581	41 026	608 802
Nuclear fuel cycle	437 311	25 453	687 138	1 149 902	693 672	15 533	440 697
Nuclear power	425 220	138 686	200 000	763 906	356 725	72 570	334 611
Nuclear safety	749 697	159 111	3 788 746	4 697 554	2 906 062	132 791	1 658 701
Scientific and technical information	(165 878)	913	1 223 269	1 058 304	1 292 431	4 784	(238 911)
Human health	614 919	92 081	-	707 000	169 153	126 517	411 330
Food and agriculture	1 113 180	533 360	2 643 250	4 289 790	3 043 584	548 621	697 585
Safeguards	2 321 630	2 015 051	14 031 518	18 368 199	10 223 404	2 876 760	5 268 035
Administration	473 015	84 514	1 270 481	1 828 010	1 084 343	27 789	715 878
Seibersdorf Training Facilities	549	-	-	549	-	-	549
United Nations Security Council Resolution 687 on Iraq	256 384	80 595	5 571 560	5 908 539	5 676 934	182 545	49 060
TOTAL	6 433 874	3 129 764	30 154 524	39 718 162	25 742 889	4 028 936	9 946 337

2. TECHNICAL CO-OPERATION EXTRABUDGETARY FUND
VOLUNTARY CONTRIBUTIONS FROM MEMBER STATES, UNITED NATIONS AND OTHER DONORS
RESOURCES, EXPENDITURES AND UNUSED BALANCE IN THE YEAR ENDED 31 DECEMBER 1995

	Resources			Expenditures			Unused balance
	Unused balance as at 1 January	Unliquidated obligations brought forward	Receipts	Total	Disbursements	Unliquidated obligations at year end	
Technical Co-operation Extrabudgetary Programme	3 902 423	2 110 207	9 120 430	15 133 060	6 072 180	3 513 343	5 547 537

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

STATEMENT IV.B.1

GENERAL FUND

EXTRABUDGETARY PROGRAMME FUND
VOLUNTARY CONTRIBUTIONS FROM MEMBER STATES, UNITED NATIONS AND OTHER DONORS

ESTIMATED AND ACTUAL RESOURCES IN THE YEAR ENDED 31 DECEMBER 1995

Donors	Estimates a/	Receipts	Difference
TECHNICAL CO-OPERATION - Administration			
Germany	-	77 469	77 469
United Kingdom of Great Britain and Northern Ireland	-	63 492	63 492
United States of America	-	447 601	447 601
Other Member States: b/ Spain	380 000	150 000	(230 000)
Sub-total	380 000	738 562	358 562
NUCLEAR POWER			
Project on Technical and Economic Feasibility of Nuclear Desalination: Korea, Republic of	-	100 000	100 000
United States of America	32 000	-	(32 000)
Other Member States: b/ Netherlands	237 000	100 000	(137 000)
Sub-total	269 000	200 000	(69 000)
NUCLEAR FUEL CYCLE AND WASTE MANAGEMENT			
France	80 000	-	(80 000)
Japan	250 000	551 416	301 416
Spain	105 000	(43 678)	(148 678)
United States of America	98 000	266 000	168 000
Other Member States: b/ Korea, Republic of	115 000	(86 600)	(201 600)
Sub-total	648 000	687 138	39 138
NUCLEAR SAFETY			
Japan	286 000	235 000	(51 000)
Korea, Republic of	-	86 600	86 600
United States of America	-	281 260	281 260
Other Member States: b/ Australia	3 397 000	173 859	(2 931 420)
Canada		43 756	
Finland		(7 713)	
France		120 000	
Spain		135 678	
Extrabudgetary Nuclear Safety Project:	2 600 000		120 306
Austria		18 182	
Belgium		30 000	
Finland		18 520	
Japan		1 485 811	
Norway		15 552	
Spain		122 044	
Switzerland		530 197	
United States of America		500 000	
Sub-total	6 283 000	3 788 746	(2 494 254)
SCIENTIFIC AND TECHNICAL INFORMATION			
Food and Agriculture Organization of the United Nations (FAO)	-	1 223 269	1 223 269

STATEMENT IV.B.1 (continued)

Donors	Estimates a/	Receipts	Difference
FOOD AND AGRICULTURE			
International Consultative Group on Food Irradiation:	200 000		(25 686)
Belgium		14 000	
Brazil		21 500	
Canada		18 382	
China		5 000	
Food and Agriculture Organization of the United Nations (FAO)		15 000	
Germany		10 000	
International Atomic Energy Agency (IAEA)		25 000	
Korea, Republic of		5 000	
New Zealand		5 000	
Poland		5 000	
South Africa		6 000	
Thailand		5 176	
United Kingdom of Great Britain and Northern Ireland		20 635	
Others		18 621	
Food and Agriculture Organization of the United Nations (FAO)	2 546 000	1 664 682	(881 318)
Italy	300 000	-	(300 000)
Netherlands	540 000	400 000	(140 000)
Sweden	600 000	306 250	(293 750)
Other Member States: b/	100 000		(1 996)
Austria		10 204	
United States of America		87 800	
Sub-total	4 286 000	2 643 250	(1 642 750)
HUMAN HEALTH (LIFE SCIENCES)			
Italy	15 000	-	(15 000)
Japan (RCA)	48 000	-	(48 000)
Sub-total	63 000	-	(63 000)
SAFEGUARDS			
Australia	-	(29 294)	(29 294)
Canada	350 000	360 000	10 000
Finland	240 000	171 281	(68 719)
France	370 000	632 600	262 600
Germany	210 000	609 767	399 767
Japan	990 000	333 493	(656 507)
New Zealand	20 000	-	(20 000)
Sweden	80 000	12 654	(67 346)
United Kingdom of Great Britain and Northern Ireland	200 000	140 322	(59 678)
United States of America	2 540 000	11 800 695	9 260 695
Sub-total	5 000 000	14 031 518	9 031 518
ADMINISTRATION			
Germany	-	185 491	185 491
Italy	-	305 509	305 509
Japan	540 000	543 981	3 981
United States of America	-	235 500	235 500
Sub-total	540 000	1 270 481	730 481
United Nations Security Council Resolution 687 on Iraq			
United Nations	3 663 000	5 571 560	1 908 560
TOTAL	21 132 000	30 154 524	9 022 524

a/ From The Agency's Budget GC(XXXVIII)/5, page 2 for FAO and UN (UN Security Council Resolution 687), pages 5-7 for all others.

b/ Members States not identified in the Agency's Budget.

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

STATEMENT IV.B.2

GENERAL FUND

TECHNICAL CO-OPERATION EXTRABUDGETARY FUND
VOLUNTARY CONTRIBUTIONS FROM MEMBER STATES, UNITED NATIONS AND OTHER DONORS

ESTIMATED AND ACTUAL RESOURCES IN THE YEAR ENDED 31 DECEMBER 1995

Donors	Estimates a/	Receipts	Difference
TECHNICAL CO-OPERATION EXTRABUDGETARY PROGRAMME			
Australia (RCA)	360 000	394 258	34 258
Belgium	62 000	106 007	44 007
Chile	10 000	20 000	10 000
China	-	212 600	212 600
China (RCA)	-	50 061	50 061
Colombia	10 000	-	(10 000)
Finland	-	(10 806)	(10 806)
France	517 000	575 525	58 525
Indonesia (RCA)	-	10 000	10 000
Japan	90 000	781 090	691 090
Japan (RCA)	312 000	478 000	166 000
Korea, Republic of	67 000	51 200	(15 800)
Malaysia (RCA)	10 000	-	(10 000)
New Zealand (RCA)	-	39 608	39 608
OPEC Fund for International Development	-	70 000	70 000
Philippines	-	10 142	10 142
Spain	320 000	398 322	78 322
Sweden	-	(20 190)	(20 190)
Thailand	-	10 000	10 000
United Kingdom of Great Britain and Northern Ireland	650 000	750 961	100 961
United Nations	-	(70)	(70)
United Nations Development Programme (UNDP)	1 000 000	2 522 922	1 522 922
United States of America	2 000 000	2 670 800	670 800
TOTAL	5 408 000	9 120 430	3 712 430

a/ From The Agency's Budget GC(XXXVIII)/5, page 10 for UNDP Executing Agency, page 5 for all others.

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

GENERAL FUND
EXTRABUDGETARY PROGRAMME FUND
VOLUNTARY CONTRIBUTIONS FROM MEMBER STATES, UNITED NATIONS AND OTHER DONORS
RESOURCES, EXPENDITURES AND UNUSED (OVER-EXPENDED) BALANCES IN THE YEAR ENDED 31 DECEMBER 1995

	Resources				Expenditures			Unused (over-expended) balances
	Unused (over-expended) balances as at 1 January	Unliquidated obligations brought forward	Income from contributions	Other income and exchange adjustments	Total funds available	Disbursements during the year	Unliquidated obligations at year end	
1. Member States								
Australia	46 993	-	144 565	-	191 558	75 136	3 568	78 704
Austria	875	-	10 204	-	11 079	-	-	11 079
Canada	7 473	25 394	403 756	-	436 623	375 177	330	375 507
Finland	71 054	9 204	163 568	-	243 826	206 071	550	206 621
France	431 756	26 005	752 600	-	1 210 361	530 603	12 579	667 179
Germany	597 689	389 274	872 727	-	1 859 690	1 117 982	334 925	1 452 907
Italy	583 749	101 648	294 800	10 709	990 906	539 446	141 109	406 783
Japan	829 390	212 446	1 663 890	-	2 705 726	1 597 271	142 448	310 351
Korea, Republic of	117 312	7 543	-	-	124 855	20 671	15 492	88 692
Netherlands	25 264	1 764	500 000	-	527 028	290 625	46 925	189 478
New Zealand	1 297	8 892	-	-	10 189	9 683	-	506
Norway	25 476	-	-	-	25 476	20 588	-	4 888
Spain	95 775	-	242 000	-	337 775	104 196	-	233 579
Sweden	826 234	164 069	318 904	-	1 309 207	398 111	204 839	706 257
United Kingdom of Great Britain and Northern Ireland	156 568	380 491	203 814	-	740 873	298 882	225 069	216 922
United States of America	2 658 410	1 529 715	13 118 856	-	17 306 981	9 156 310	2 524 776	11 681 086
Sub-total	6 475 315	2 856 445	18 689 684	10 709	28 032 153	14 740 752	3 652 610	18 393 362
2. Activities financed by more than one Donor								
Extrabudgetary Nuclear Safety Project	51 407	141 677	2 720 306	-	2 913 390	2 167 764	69 086	2 236 850
International Consultative Group on Food Irradiation (ICGFI)	163 486	4 135	174 314	-	341 935	246 596	1 030	247 626
International Conference on the Safety of Nuclear Power	56 336	-	-	-	56 336	425	-	425
Nuclear Desalination Project	72 339	1 122	100 000	-	173 461	70 095	2 500	72 595
Seibersdorf Training Facilities	549	-	-	-	549	-	-	-
Sub-total	344 117	146 934	2 994 620	-	3 485 671	2 484 880	72 616	2 557 496
3. United Nations Organizations								
Food and Agriculture Organization of the United Nations (FAO)	(623 617)	38 790	2 887 951	-	2 303 124	2 847 420	127 085	2 974 505
United Nations Security Council Resolution 687	235 005	80 595	5 571 560	-	5 887 160	5 662 837	173 625	5 836 462
Sub-total	(388 612)	119 385	8 459 511	-	8 190 284	8 510 257	300 710	8 810 967
4. Other Donors								
OPEC Fund for International Development	3 054	7 000	-	-	10 054	7 000	3 000	10 000
Sub-total	3 054	7 000	-	-	10 054	7 000	3 000	10 000
TOTAL	6 433 874	3 129 764	30 143 815	10 709	39 718 162	25 742 889	4 028 936	29 771 825
								9 946 337

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

GENERAL FUND
TECHNICAL CO-OPERATION EXTRABUDGETARY FUND
VOLUNTARY CONTRIBUTIONS FROM MEMBER STATES, UNITED NATIONS AND OTHER DONORS
RESOURCES, EXPENDITURES AND UNUSED (OVER-EXPENDED) BALANCES IN THE YEAR ENDED 31 DECEMBER 1995

	Resources			Expenditures			Unused (over-expended) balances
	Unused (over-expended) balances as at 1 January	Unliquidated obligations brought forward	Income from contributions	Total funds available	Disbursements during the year	Unliquidated obligations at year end	
1. Member States							
Australia	543 905	64 960	394 258	1 003 123	322 865	70 547	393 412
Belgium	154 434	51 711	106 007	312 152	138 503	53 297	191 800
Canada	467	15 193	-	15 660	918	15 305	16 223
Chile	11 010	-	20 000	31 010	16 000	5 000	10 010
China	-	-	262 661	262 661	174 141	67 091	21 429
Colombia	1 180	1 683	-	2 863	1 683	-	1 180
Finland	10 806	-	(10 806)	-	-	-	-
France	852 848	291 078	575 525	1 719 451	762 014	218 625	980 639
Germany	106 054	53 692	-	159 746	103 338	11 825	115 163
Indonesia	40 000	-	10 000	50 000	9 882	-	40 118
Japan	541 291	85 933	1 259 090	1 886 314	485 876	761 371	1 247 247
Korea, Republic of	318 789	-	51 200	369 989	31 730	51 775	83 505
Malaysia	20 000	-	-	20 000	3 168	-	16 832
New Zealand	-	-	39 608	39 608	13 516	16 750	9 342
Philippines	156 771	-	10 142	10 142	-	-	10 142
Spain	23 365	175 725	398 322	730 818	160 013	229 323	389 336
Sweden	-	30 182	(20 190)	33 357	27 010	-	27 010
Thailand	-	-	10 000	10 000	2 920	-	2 920
United Kingdom of Great Britain and Northern Ireland	272 307	275 233	750 961	1 298 501	514 364	298 089	812 453
United States of America	2 133 953	1 064 817	2 670 800	5 869 570	2 117 273	1 502 732	3 620 005
Sub-total	5 187 180	2 110 207	6 527 578	13 824 965	4 885 214	3 301 730	8 186 944
2. United Nations Organizations							
United Nations	70	-	(70)	-	-	-	-
United Nations Development Programme with IAEA as:							
- Executing Agency	(1 226 594)	-	2 493 771	1 267 177	1 135 994	185 817	1 321 811
- Associated/Co-operating Agency	(58 233)	-	29 151	(29 082)	9 608	24 030	33 638
Sub-total	(1 284 757)	-	2 522 852	1 238 095	1 145 602	209 847	1 355 449
3. Other Donors							
OPEC Fund for International Development	-	-	70 000	70 000	41 364	1 766	43 130
Sub-total	-	-	70 000	70 000	41 364	1 766	43 130
TOTAL	3 902 423	2 110 207	9 120 430	15 133 060	6 072 180	3 513 343	9 585 523
							5 547 537

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

GENERAL FUND
EXTRABUDGETARY PROGRAMME FUND
VOLUNTARY CONTRIBUTIONS FROM MEMBER STATES, UNITED NATIONS AND OTHER DONORS
ASSETS, LIABILITIES AND FUND BALANCES (DEFICITS) AS AT 31 DECEMBER 1995

	Assets		Reserve for unliquidated obligations	Liabilities		Fund balances (deficits)
	Cash at banks (Schedule A.3)	Accounts receivable and sundry debit balances		Total	Accounts payable, advances, sundry credit balances and other reserves	
1. Member States						
Australia	123 172	-	3 568	6 750	10 318	112 854
Austria	33 910	-	-	22 831	22 831	11 079
Canada	66 517	125	330	5 196	5 526	61 116
Finland	37 755	-	550	-	550	37 205
France	586 223	93 535	12 579	-	12 579	667 179
Germany	734 011	7 697	334 925	-	334 925	406 783
Italy	530 967	-	141 109	79 507	220 616	310 351
Japan	1 100 846	7 609	142 448	-	142 448	966 007
Korea, Republic of	123 161	1 733	15 492	20 710	36 202	88 692
Netherlands	238 955	33	46 925	2 585	49 510	189 478
New Zealand	506	-	-	-	-	506
Norway	(2 592)	7 480	-	-	-	4 888
Spain	233 579	-	-	-	-	233 579
Sweden	913 651	65	204 839	2 620	207 459	706 257
United Kingdom of Great Britain and Northern Ireland	441 991	-	225 069	-	225 069	216 922
United States of America	7 945 323	206 122	2 524 776	774	2 525 550	5 625 895
Sub-total	13 107 975	324 399	3 652 610	140 973	3 793 583	9 638 791
2. Activities financed by more than one Donor						
Extrabudgetary Nuclear Safety Project	745 626	-	69 086	-	69 086	676 540
International Consultative Group on Food Irradiation (ICGFI)	95 339	-	1 030	-	1 030	94 309
International Conference on the Safety of Nuclear Power	55 911	-	-	-	-	55 911
Nuclear Desalination Project	103 366	-	2 500	-	2 500	100 866
Review Conference of the Convention on the Physical Protection of Nuclear Material	12 927	-	-	12 927	12 927	-
Seibersdorf Training Facilities	549	-	-	-	-	549
Sub-total	1 013 718	-	72 616	12 927	85 543	928 175
3. United Nations Organizations						
Food and Agriculture Organization of the United Nations (FAO)	(97 601)	611 802	127 085	1 058 497	1 185 582	(671 381)
United Nations Security Council Resolution 687	222 417	1 906	173 625	-	173 625	50 698
Sub-total	124 816	613 708	300 710	1 058 497	1 359 207	(620 683)
4. Other Donors						
OPEC Fund for International Development	3 054	-	3 000	-	3 000	54
Sub-total	3 054	-	3 000	-	3 000	54
TOTAL	14 249 563	938 107	4 028 936	1 212 397	5 241 333	9 946 337

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

GENERAL FUND

**TECHNICAL CO-OPERATION EXTRABUDGETARY FUND
VOLUNTARY CONTRIBUTIONS FROM MEMBER STATES, UNITED NATIONS AND OTHER DONORS
ASSETS, LIABILITIES AND FUND BALANCES (DEFICITS) AS AT 31 DECEMBER 1995**

	Assets			Liabilities			Fund balances (deficits)
	Cash in hand	Cash at banks (Schedule A.3)	Accounts receivable and sundry debit balances	Total	Reserve for unliquidated obligations	Accounts payable, advances, sundry credit balances and other reserves	
1. Member States							
Australia	-	664 208	16 050	680 258	70 547	-	609 711
Belgium	-	173 649	-	173 649	53 297	-	120 352
Canada	-	14 742	-	14 742	15 305	-	15 305 (563)
Chile	-	15 010	-	15 010	5 000	-	10 010
China	-	88 520	-	88 520	67 091	-	21 429
Colombia	-	1 180	-	1 180	-	-	1 180
France	-	956 487	950	957 437	218 625	-	738 812
Germany	-	56 408	-	56 408	11 825	-	44 583
Indonesia	-	40 118	-	40 118	-	-	40 118
Japan	-	1 400 438	-	1 400 438	761 371	-	639 067
Korea, Republic of	-	338 259	-	338 259	51 775	-	286 484
Malaysia	-	16 832	-	16 832	-	-	16 832
New Zealand	-	26 092	-	26 092	16 750	-	9 342
Philippines	-	10 142	-	10 142	-	-	10 142
Spain	-	553 105	17 700	570 805	229 323	-	341 482
Sweden	-	6 347	-	6 347	-	-	6 347
Thailand	-	7 080	-	7 080	-	-	7 080
United Kingdom of Great Britain and Northern Ireland	-	778 874	5 263	784 137	298 089	-	486 048
United States of America	-	3 604 301	147 996	3 752 297	1 502 732	-	2 249 565
Sub-total	-	8 751 792	187 959	8 939 751	3 301 730	-	5 638 021
2. United Nations Organizations							
United Nations	-	-	25 920	25 920	-	25 920	-
United Nations Development Programme with IAEA as:							
- Executing Agency	1 903	210 931	210 708	423 542	185 817	292 359	478 176 (54 634)
- Associated/Co-operating Agency	-	(46 421)	70 451	24 030	24 030	62 720	86 750 (62 720)
Sub-total	1 903	164 510	307 079	473 492	209 847	380 999	(117 354)
3. Other Donors							
OPEC Fund for International Development	-	28 636	-	28 636	1 766	-	26 870
Sub-total	-	28 636	-	28 636	1 766	-	26 870
TOTAL	1 903	8 944 938	495 038	9 441 879	3 513 343	380 999	3 894 342 5 547 537

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

STATEMENT V.1

TRUST FUNDS

RESOURCES, EXPENDITURES AND UNUSED BALANCES IN THE YEAR ENDED 31 DECEMBER 1995

	Resources			Expenditures				
	Unused balances as at 1 January	Unliquidated obligations brought forward	Receipts	Total	Disbursements	Unliquidated obligations at year end	Total	Unused balances
1. Research Institutes	1 666 826	212 167	1 172 206	3 051 199	964 460	225 515	1 189 975	1 861 224
2. Technical Co-operation	169 141	959 797	750 702	1 879 640	510 951	1 079 879	1 590 830	288 810
3. International Thermonuclear Experimental Reactor - Engineering Design Activities	1 061 200	-	2 400 000	3 461 200	3 236 375	-	3 236 375	224 825

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

STATEMENT V.2

TRUST FUNDS

ASSETS, LIABILITIES AND FUND BALANCES AS AT 31 DECEMBER 1995

ASSETS	1995	1994	LIABILITIES AND FUND BALANCES	1995	1994
1. Research Institutes					
Cash at banks (Schedule A.3)	2 085 667	1 873 518	Reserve for unliquidated obligations	225 515	212 167
Accounts receivable	1 813	5 475	Other reserves	741	-
TOTAL ASSETS	2 087 480	1 878 993	TOTAL LIABILITIES	226 256	212 167
			FUND BALANCE	1 861 224	1 666 826
			TOTAL LIABILITIES AND FUND BALANCE	2 087 480	1 878 993
2. Technical Co-operation					
Cash at banks (Schedule A.3)	1 368 689	1 128 602	Reserve for unliquidated obligations	1 079 879	959 797
Accounts receivable	-	336	TOTAL LIABILITIES	1 079 879	959 797
TOTAL ASSETS	1 368 689	1 128 938	FUND BALANCE	288 810	169 141
			TOTAL LIABILITIES AND FUND BALANCE	1 368 689	1 128 938
3. International Thermonuclear Experimental Reactor - Engineering Design Activities					
Cash at banks (Schedule A.3)	824 825	1 661 200	Contribution received in advance	600 000	600 000
TOTAL ASSETS	824 825	1 661 200	TOTAL LIABILITIES	600 000	600 000
			FUND BALANCE	224 825	1 061 200
			TOTAL LIABILITIES AND FUND BALANCE	824 825	1 661 200

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

PART III

SCHEDULES

SCHEDULE A.1

CURRENT ACCOUNTS AT BANKS
As at 31 December 1995

Local currency	Amount in local currency	UN operational exchange rate	US dollar equivalent
Agency Funds			
Albanian leks	1 226 132	90.80	13 504
Argentina pesos	116 173	0.9980	116 405
Australian dollars	47 153	1.33	35 453
Austrian schillings	16 279 665	10.00	1 627 966
Belgian francs	298 544	29.50	10 120
Belarus roubles	8 700 000	11 500.00	756
Brazilian reais	(264 641) a/	0.95	(278 569)
Bulgarian leva	7 770 700	67.60	114 951
Canadian dollars	124 096	1.36	91 247
Chinese yuan rinminbi	3 978 036	8.28	480 439
Cuban pesos	907 342	1.00	907 342
Czech koruny	631 210	26.30	24 000
Danish kroner	154 262	5.55	27 795
Democratic People's Republic of Korea won	1 654 079	2.08	795 230
Egyptian pounds	606 699	3.37	180 029
European currency unit	19 252	0.7630	25 233
Finnish markka	113 137	4.27	26 496
French francs	784 147	4.92	159 380
German marks	(15 464) a/	1.43	(10 814)
Hungarian forints	2 037 644	133.00	15 321
Indian rupees	12 839 822	34.70	370 024
Iranian rials	646 409 090	3 000.00	215 470
Italian lire	256 730 470	1 590.00	161 466
Japan yen	7 284 949	101.00	72 128
Netherlands guilders	50 972	1.61	31 660
New Zealand dollars	51 238	1.53	33 489
Norwegian kroner	340 311	6.32	53 847
Pakistan rupees	13 909 926	34.10	407 916
Philippine pesos	462 103	25.90	17 842
Polish zlotys	527 942	2.39	220 896
Romanian lei	89 244 166	2 550.00	34 998
Russian Federation roubles	5 959 765 817	4 470.00	1 333 281
Slovak koruny	7 960 711	29.50	269 855
Slovenian tolar	8 359 361	117.00	71 448
Spanish pesetas	31 394	123.00	255
Sri Lanka rupees	208 398	52.80	3 947
Swedish kronar	43 157	6.50	6 640
Swiss francs	80 385	1.16	69 298
Thai baht	419 495	25.10	16 713
Turkish liras	116 274 598	52 900.00	2 198
United Kingdom pounds	42 420	0.65	65 262
United States dollars	3 009 421	1.00	3 009 421
TOTAL CURRENT ACCOUNTS AT BANKS			10 830 338

a/ The negative book balance represents items in transit. The actual balance at the bank was positive at 31 December 1995, therefore no interest expense was incurred.

NOTE: If calculated at UN operational exchange rates in effect on 1 January 1996, the total US dollar value amounts to \$ 10 770 923 which represents a decrease of 0.50 per cent over the value at 31 December 1995 rates. The difference is due to fluctuations of the US dollar value against the currencies actually held by the Agency. This does not affect the Agency's holdings or purchasing power in those currencies.

SCHEDULE A.2

DEPOSIT ACCOUNTS AT BANKS
As at 31 December 1995

Deposit	Interest rate p.a.	Maturity date	Amount in local currency	UN operational exchange rate	US dollar equivalent
Agency Funds					
ABN-AMRO Bank, Vienna	3.7500 %	overnight	AS 65 226 891	10.00	6 522 689
Lloyds Bank International, Rio de Janeiro	31.5600 %	overnight	Reais 356 133	0.95	374 877
Lloyds Bank International, Rio de Janeiro	13.9200 %	overnight	Reais 287 884	0.95	303 036
Lloyds Bank International, Rio de Janeiro	31.5600 %	overnight	Reais 178 716	0.95	188 122
Cassa di Risparmio di Trieste, Trieste	6.5000 %	48 hour call	Lit 4 159 953 960	1 590.00	2 616 323
Banco do Brasil, Vienna	5.8750 %	48 hour call	US\$ 955 000	1.00	955 000
Cassa di Risparmio di Trieste, Trieste	11.1875 %	96-01-03	Lit 4 000 000 000	1 590.00	2 515 723
Royal Bank of Canada, Montreal	5.6250 %	96-01-03	Can\$ 1 000 000	1.36	735 294
Banco do Brasil, Vienna	6.3750 %	96-01-03	US\$ 2 000 000	1.00	2 000 000
Banco do Brasil, Vienna	6.7500 %	96-01-03	US\$ 1 000 000	1.00	1 000 000
Sakura Bank, London	5.8750 %	96-01-22	US\$ 4 000 000	1.00	4 000 000
Schoeller Bank, Vienna	5.8125 %	96-01-24	US\$ 9 500 000	1.00	9 500 000
S.E. Banken, London	5.7813 %	96-01-25	US\$ 1 000 000	1.00	1 000 000
San Paolo Bank, Turin	10.9375 %	96-02-02	Lit 4 000 000 000	1 590.00	2 515 723
Schoeller Bank, Vienna	5.8000 %	96-02-07	US\$ 4 000 000	1.00	4 000 000
S.E. Banken, London	5.7500 %	96-02-14	US\$ 4 000 000	1.00	4 000 000
Credit Agricole, Paris	5.7813 %	96-02-16	US\$ 3 000 000	1.00	3 000 000
Credit Agricole, Paris	5.8750 %	96-02-16	US\$ 3 000 000	1.00	3 000 000
S.E. Banken, London	5.8438 %	96-02-21	US\$ 3 500 000	1.00	3 500 000
Sakura Bank, London	5.9375 %	96-02-22	US\$ 2 500 000	1.00	2 500 000
S.E. Banken, London	5.8750 %	96-02-26	US\$ 7 500 000	1.00	7 500 000
Banco do Brasil, Vienna	6.9375 %	96-03-07	US\$ 1 000 000	1.00	1 000 000
S.E. Banken, London	5.7500 %	96-03-07	US\$ 4 800 000	1.00	4 800 000
Banco do Brasil, Vienna	6.8125 %	96-04-03	US\$ 1 000 000	1.00	1 000 000
Sakura Bank, London	5.8125 %	96-04-19	US\$ 1 000 000	1.00	1 000 000
Banco do Brasil, Vienna	6.0625 %	96-05-15	US\$ 1 500 000	1.00	1 500 000
Banco do Brasil, Vienna	6.3750 %	96-07-05	US\$ 1 500 000	1.00	1 500 000
Sakura Bank, London	5.8125 %	96-07-19	US\$ 1 000 000	1.00	1 000 000
Banco do Brasil, Vienna	6.1875 %	96-08-15	US\$ 1 000 000	1.00	1 000 000
Banco do Brasil, Vienna	6.0625 %	96-09-09	US\$ 1 000 000	1.00	1 000 000
TOTAL DEPOSIT ACCOUNTS					75 526 787

NOTE: If calculated at UN operational exchange rates in effect on 1 January 1996, the total US dollar value amounts to \$ 75 450 516 which represents an 0.1 per cent decrease over the value at 31 December 1995 rates. The difference is due to fluctuations of the US dollar value against the currencies actually held by the Agency. This does not affect the Agency's holdings or purchasing power in those currencies.

SCHEDULE A.3

CURRENT AND DEPOSIT ACCOUNTS BY FUND GROUP AND FUNDS
As at 31 December 1995

FUND GROUP			
I	Regular Budget Fund	18 060 082	
	Working Capital Fund	<u>26 600</u>	18 086 682
II	General Fund - Technical Co-operation Fund		31 738 473
III	General Fund		
	Operational Facilities - International Centre for Theoretical Physics	6 807 024	
	- IAEA Marine Environment Laboratory	<u>2 251 264</u>	9 058 288
IV	General Fund - Technical Co-operation Extrabudgetary Fund	8 944 938	
	- Extrabudgetary Programme Fund	<u>14 249 563</u>	23 194 501
V	Trust Funds:		
	Research Institutes	2 085 667	
	Technical co-operation	1 368 689	
	International Thermonuclear Experimental Reactor Engineering		
	Design Activities (ITER-EDA Trust Fund)	<u>824 825</u>	<u>4 279 181</u>
TOTAL CURRENT AND DEPOSIT ACCOUNTS			86 357 125

SCHEDULE B.1

CONTRIBUTIONS TO THE REGULAR BUDGET
STATUS AS AT 31 DECEMBER 1995

Member State	1995						Total outstanding at AS 10.00	Prior years outstanding	Total outstanding at AS 10.00	Advance payments
	Assessed	Credits	a/ Receipts	Total paid	Outstanding at AS 10.00	b/ -				
Afghanistan	17 042	-	-	-	17 042	15 841	32 883	-	-	
Albania	16 979	-	5 067	5 067	11 912	-	11 912	-	-	
Algeria	260 277	-	225 249	225 249	35 028	-	35 028	-	-	
Argentina	953 501	-	-	-	953 501	153 740	1 107 241	-	-	
Armenia	214 444	-	-	-	214 444	204 820	419 264	-	-	
Australia	3 639 426	-	3 639 426	3 639 426	-	-	-	3 933 607	-	
Austria	1 955 597	-	1 955 597	1 955 597	-	-	-	-	-	
Bangladesh	21 044	282	20 762	21 044	-	-	-	-	-	
Belarus	1 248 386	-	-	-	1 248 386	2 409 377	3 657 763	-	-	
Belgium	2 712 088	-	2 712 088	2 712 088	-	-	-	-	-	
Bolivia	17 042	-	-	-	17 042	96 344	113 386	-	-	
Brazil	2 602 756	-	-	-	2 602 756	2 132 467	4 735 223	-	-	
Bulgaria	221 753	-	221 753	221 753	-	-	-	-	-	
Cambodia	17 042	-	-	-	17 042	189 398	206 440	-	-	
Cameroon	17 042	-	-	-	17 042	47 645	64 687	-	-	
Canada	7 494 345	-	7 494 345	7 494 345	-	-	-	1 178 289	-	
Chile	135 193	-	1 015	1 015	134 178	-	134 178	-	-	
China	1 470 321	-	1 470 321	1 470 321	-	-	-	-	-	
Colombia	223 897	27 693	196 204	223 897	-	-	-	-	12 480	
Costa Rica	17 042	-	-	-	17 042	31 413	48 455	-	-	
Cote d'Ivoire	33 080	-	-	-	33 080	180 494	213 574	-	-	
Croatia	214 444	-	-	-	214 444	204 820	419 264	-	-	
Cuba	149 374	-	-	-	149 374	265 096	414 470	-	-	
Cyprus	33 951	1 407	32 544	33 951	-	-	-	-	-	
Czech Republic	717 453	-	717 453	717 453	-	-	-	-	-	
Denmark	1 556 337	-	1 556 337	1 556 337	-	-	-	-	-	
Dominican Republic	33 080	-	-	-	33 080	466 165	499 245	-	-	
Ecuador	49 748	-	20 951	20 951	28 797	-	28 797	-	-	
Egypt	121 860	-	121 860	121 860	-	-	-	127 577	-	
El Salvador	17 042	-	-	-	17 042	55 083	72 125	-	-	
Estonia	115 470	-	-	-	115 470	49 304	164 774	-	-	
Ethiopia	17 432	600	16 832	17 432	-	-	-	-	65	
Finland	1 409 188	-	1 409 188	1 409 188	-	-	-	-	-	
France	14 907 764	-	14 907 764	14 907 764	-	-	-	-	-	
Gabon	52 017	-	-	-	52 017	333 285	385 302	-	-	

SCHEDULE B.1 (continued)

Member State	1995					Total paid	Outstanding at AS 10.00	Prior years outstanding	Total outstanding at AS 10.00	b/ Advance payments
	Assessed	a/ Credits	Receipts							
Germany	23 635 852	-	23 635 852	23 635 852	-	-	-	-	-	
Ghana	17 867	-	-	-	17 867	31 817	49 684	-	-	
Greece	576 434	-	-	-	576 434	-	576 434	-	-	
Guatemala	33 446	-	-	-	33 446	82 257	115 703	-	-	
Haiti	17 042	-	-	-	17 042	242 304	259 346	-	-	
Holy See	24 724	-	24 724	24 724	-	-	-	26 809	-	
Hungary	334 753	-	334 753	334 753	-	-	-	-	-	
Iceland	78 027	2 636	74 299	76 935	1 092	-	1 092	-	-	
India	619 367	12 556	606 811	619 367	-	-	-	-	-	
Indonesia	259 198	-	259 198	259 198	-	-	-	-	-	
Iran, Islamic Republic of	1 274 631	-	1 171 162	1 171 162	103 469	-	103 469	-	-	
Iraq	210 787	-	-	-	210 787	677 861	888 648	-	-	
Ireland	445 056	-	445 056	445 056	-	-	-	-	-	
Israel	598 188	-	598 188	598 188	-	-	-	-	-	
Italy	10 680 183	-	10 680 183	10 680 183	-	-	-	-	-	
Jamaica	17 295	-	-	-	17 295	42 369	59 664	-	-	
Japan	33 441 475	-	33 441 475	33 441 475	-	-	-	-	-	
Jordan	17 042	-	17 042	17 042	-	-	-	-	-	
Kazakhstan	577 349	-	-	-	577 349	551 438	1 128 787	-	-	
Kenya	17 042	-	-	-	17 042	82 892	99 934	-	-	
Korea, Republic of	1 143 501	-	930 330	930 330	213 171	-	213 171	-	-	
Kuwait	604 472	573 173	17 444	590 617	13 855	-	13 855	-	-	
Lebanon	17 695	-	17 695	17 695	-	-	-	-	-	
Liberia	17 042	-	-	-	17 042	116 612	133 654	-	-	
Libyan Arab Jamahiriya	624 197	-	-	-	624 197	1 129 346	1 753 543	-	-	
Liechtenstein	23 945	-	23 945	23 945	-	-	-	-	-	
Lithuania	247 437	-	246 315	246 315	1 122	-	1 122	-	-	
Luxembourg	148 332	-	148 332	148 332	-	-	-	-	-	
Madagascar	17 042	-	-	-	17 042	54 355	71 397	-	-	
Malaysia	190 755	-	190 755	190 755	-	-	-	-	-	
Mali	17 042	-	-	-	17 042	219 190	236 232	-	-	
Marshall Islands	17 042	-	-	-	17 042	16 274	33 316	-	-	
Mauritius	15 762	604	15 158	15 762	-	-	-	-	-	
Mexico	1 468 114	-	681 444	681 444	786 670	-	786 670	-	-	
Monaco	24 724	-	24 724	24 724	-	-	-	-	-	
Mongolia	17 042	-	-	-	17 042	16 239	33 281	-	-	
Morocco	50 857	-	-	-	50 857	48 566	99 423	-	-	
Myanmar	17 408	-	16 382	16 382	1 026	-	1 026	-	-	
Namibia	15 762	792	14 970	15 762	-	-	-	-	-	
Netherlands	3 615 483	-	3 615 483	3 615 483	-	-	-	-	-	

SCHEDULE B.1 (continued)

Member State	1995					Outstanding at AS 10.00	Prior years outstanding	Total outstanding at AS 10.00	Advance payments
	Assessed	Credits a/	Receipts	Total paid	Outstanding at AS 10.00				
New Zealand	579 195	579 195	-	579 195	-	-	-	-	642 837
Nicaragua	17 042	-	-	-	17 042	935	17 977	-	-
Niger	17 042	-	-	-	17 042	100 981	118 023	-	-
Nigeria	325 345	21 447	-	21 447	303 898	-	303 898	-	-
Norway	1 469 078	-	1 469 078	1 469 078	-	-	-	-	-
Pakistan	100 624	-	100 624	100 624	-	-	-	-	-
Panama	33 080	-	-	-	33 080	161 166	194 246	-	-
Paraguay	33 080	-	-	-	33 080	-	33 080	-	-
Peru	99 431	-	-	-	99 431	237 746	337 177	-	-
Philippines	124 000	-	124 000	124 000	-	-	-	-	1 213
Poland	870 062	-	869 511	869 511	551	-	551	-	-
Portugal	328 086	948	327 138	328 086	-	-	-	-	143 554
Qatar	130 044	-	-	-	130 044	-	130 044	-	-
Romania	293 383	-	268 975	268 975	24 408	-	24 408	-	-
Russian Federation	17 555 458	-	-	-	17 555 458	9 480 101 c/	27 035 559	-	-
Saudi Arabia	2 532 794	-	2 193 194	2 193 194	339 600	-	339 600	-	-
Senegal	17 042	-	-	-	17 042	83 207	100 249	-	-
Sierra Leone	17 042	-	-	-	17 042	148 108	165 150	-	-
Singapore	194 293	-	194 293	194 293	-	-	-	-	-
Slovakia	220 104	-	220 104	220 104	-	-	-	-	-
Slovenia	215 492	-	215 492	215 492	-	-	-	-	-
South Africa	699 199	-	699 199	699 199	-	-	-	-	-
Spain	5 363 907	-	5 363 907	5 363 907	-	-	-	-	-
Sri Lanka	17 844	298	17 546	17 844	-	-	-	-	329
Sudan	17 295	-	1 569	1 569	15 726	-	15 726	-	-
Sweden	2 838 826	-	2 838 826	2 838 826	-	-	-	-	-
Switzerland	2 965 563	-	2 965 563	2 965 563	-	-	-	-	-
Syrian Arab Republic	67 505	1 239	66 266	67 505	-	-	-	-	-
Thailand	176 941	-	176 941	176 941	-	-	-	-	-
The former Yugoslav Republic of Macedonia	33 080	-	-	-	33 080	-	33 080	-	-
Tunisia	50 350	-	41 003	41 003	9 347	-	9 347	-	-
Turkey	446 753	-	-	-	446 753	361 805	808 558	-	-
Uganda	17 042	-	-	-	17 042	126 121	143 163	-	-
Ukraine	4 889 517	-	-	-	4 889 517	4 939 684	9 829 201	-	-
United Arab Emirates	541 445	-	157 515	157 515	383 930	-	383 930	-	-
United Kingdom of Great Britain and Northern Ireland	12 484 937	-	12 484 937	12 484 937	-	-	-	-	-
United Republic of Tanzania	17 042	-	-	-	17 042	26 226	43 268	-	-
United States of America	65 020 229	-	17 715 470	17 715 470	47 304 759	-	47 304 759	-	-
Uruguay	66 896	-	-	-	66 896	59 932	126 828	-	-
Uzbekistan	428 887	-	-	-	428 887	409 639	838 526	-	-

SCHEDULE B.1 (continued)

Member State	1995					Total outstanding at AS 10.00	Advance payments
	Assessed	Credits	Receipts	Total paid	Outstanding at AS 10.00		
Venezuela	800 977	-	-	-	800 977	2 106 224	-
Viet Nam	19 216	-	19 216	19 216	-	-	-
Yugoslavia d/	230 482	-	-	-	230 482	1 867 413 e/ f/ g/	2 097 895
Zaire	17 295	-	-	-	17 295	79 654	96 949
Zambia	17 042	-	-	-	17 042	26 427	43 469
Zimbabwe	17 042	-	-	-	17 042	16 734	33 776
Sub-total	246 269 898	1 222 870	162 486 843	163 709 713	82 560 185	30 378 915	112 939 100
Former Member:							
Democratic People's Republic of Korea h/	-	-	-	-	-	152 161	-
New Member:							
Bosnia and Herzegovina i/	65 983	-	-	-	65 983	-	65 983
Yemen j/	17 388	-	11 627	11 627	5 761	-	5 761
GRAND TOTAL	246 353 269	1 222 870	162 498 470	163 721 340	82 631 929	30 531 076	113 163 005

The outstanding contributions of the Members mentioned below will be deducted from the contributions of either the Russian Federation or Yugoslavia, as appropriate:

Armenia	-	-	-	-	-	180 962	-
The former Yugoslav Republic of Macedonia	-	-	-	-	-	2 887	-
	-	-	-	-	-	183 849	-

a/ Advance payments of 1995 Regular Budget contributions made in 1994.

b/ Advance payments of 1996 Regular Budget contributions made in 1995.

c/ \$ 183 828, representing a payment from Estonia for 1992 and 1993, was deducted from the 1994 contribution of the Russian Federation. (See GC(XXXVI)/RES/597.)

d/ The inclusion of Yugoslavia does not prejudice future developments concerning the membership of Yugoslavia.

e/ \$ 107 505, representing a payment from Croatia for 1993, was deducted from the 1993 contribution of Yugoslavia. (See GC(XXXVI)/RES/597.)

f/ \$ 28 709, representing a payment from the former Yugoslav Republic of Macedonia for 1994, was deducted from the 1994 contribution of Yugoslavia. (See GC(XXXVII)/RES/613.)

g/ Total outstanding contributions include those owed by the former Socialist Federal Republic of Yugoslavia. This arrangement is provisional pending the settlement of the question of membership.

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

i/ Bosnia and Herzegovina became a Member of the Agency on 19 September 1995.

j/ Yemen became a Member of the Agency on 14 October 1994.

SCHEDULE B.2

STATUS OF VOLUNTARY CONTRIBUTIONS TO THE TECHNICAL CO-OPERATION FUND
AS AT 31 DECEMBER 1995

Member State	1995						Prior years outstanding	Total outstanding	Advance payments
	Base rate %	Share of \$ 61.5 million target for voluntary contributions for 1995 using base rate a/	Pledged	Paid	Outstanding				
Afghanistan	0.01	6 150	-	-	-	-	-	-	
Albania	0.01	6 150	6 150	-	6 150	23 300	29 450	-	
Algeria	0.16	98 400	50 000	50 000	-	-	-	-	
Argentina	0.57	350 550	300 000	75 150	224 850	-	224 850	-	
Armenia	0.13	79 950	-	-	-	-	-	-	
Australia	1.52	934 800	934 800	934 800	-	-	-	-	
Austria	0.76	467 400	467 400	467 400	-	-	-	-	
Bangladesh	0.01	6 150	6 150	6 150	-	-	-	-	
Belarus	0.48	295 200	-	-	-	9 497 b/	9 497	-	
Belgium	1.07	658 050	-	-	-	-	-	-	
Bolivia	0.01	6 150	-	-	-	-	-	-	
Brazil	1.60	984 000	300 000	-	300 000	2 101	302 101	-	
Bulgaria	0.13	79 950	10 000	10 000	-	-	-	10 000	
Cambodia	0.01	6 150	-	-	-	-	-	-	
Cameroon	0.01	6 150	-	-	-	9 326	9 326	-	
Canada	3.13	1 924 950	1 903 177	1 903 177	-	-	-	-	
Chile	0.08	49 200	49 200	-	49 200	-	49 200	-	
China	0.78	479 700	479 700	479 700	-	-	-	-	
Colombia	0.13	79 950	55 000	55 000	-	-	-	-	
Costa Rica	0.01	6 150	-	-	-	-	-	-	
Cote d'Ivoire	0.02	12 300	-	-	-	-	-	-	
Croatia	0.13	79 950	-	-	-	-	-	-	
Cuba	0.09	55 350	55 350	55 350	-	-	-	-	
Cyprus	0.02	12 300	12 300	12 300	-	-	-	-	
Czech Republic	0.42	258 300	258 300	258 300	-	-	-	4 343	
Denmark	0.65	399 750	399 750	399 750	-	-	-	-	
Dominican Republic	0.02	12 300	-	-	-	-	-	-	
Ecuador	0.03	18 450	-	-	-	-	-	-	
Egypt	0.07	43 050	50 445	50 445	-	-	-	50 445	
El Salvador	0.01	6 150	-	-	-	-	-	-	
Estonia	0.07	43 050	-	-	-	-	-	-	
Ethiopia	0.01	6 150	-	-	-	-	-	-	
Finland	0.57	350 550	350 550	350 550	-	-	-	-	
France	6.03	3 708 450	3 708 450	3 708 450	-	-	-	-	
Gabon	0.02	12 300	-	-	-	-	-	-	

SCHEDULE B.2 (continued)

Member State	1995							Advance payments
	Base rate %	Share of \$ 61.5 million target for voluntary contributions for 1995 using base rate a/	Pledged	Paid	Outstanding	Prior years outstanding	Total outstanding	
Germany	8.98	5 522 700	5 522 700	5 522 700	-	-	-	-
Ghana	0.01	6 150	-	-	-	35 164	-	35 164
Greece	0.35	215 250	-	-	-	-	d/	-
Guatemala	0.02	12 300	-	-	-	35 800	-	35 800
Haiti	0.01	6 150	-	-	-	800	-	800
Holy See	0.01	6 150	-	-	-	-	-	-
Hungary	0.18	110 700	110 700	24 086	86 614	-	-	86 614
Iceland	0.03	18 450	18 450	18 450	-	-	-	-
India	0.36	221 400	221 400	221 400	-	-	-	-
Indonesia	0.16	98 400	60 000	60 000	-	-	-	-
Iran, Islamic Republic of	0.78	479 700	-	-	-	-	-	-
Iraq	0.13	79 950	-	-	-	54 600	-	54 600
Ireland	0.18	110 700	50 000	50 000	-	-	-	-
Israel	0.23	141 450	50 000	50 000	-	-	-	-
Italy	4.32	2 656 800	-	-	-	-	-	-
Jamaica	0.01	6 150	-	-	-	-	-	-
Japan	12.52	7 699 800	7 699 800	7 699 800	-	-	-	-
Jordan	0.01	6 150	-	-	-	13 672	-	13 672
Kazakhstan	0.35	215 250	-	-	-	-	-	-
Kenya	0.01	6 150	-	-	-	8 486	-	8 486
Korea, Republic of	0.70	430 500	260 000	260 000	-	-	-	-
Kuwait	0.25	153 750	-	-	-	-	-	-
Lebanon	0.01	6 150	-	-	-	-	-	-
Liberia	0.01	6 150	-	-	-	-	-	-
Libyan Arab Jamahiriya	0.24	147 600	-	-	-	-	-	-
Liechtenstein	0.01	6 150	6 500	6 500	-	-	-	-
Lithuania	0.15	92 250	-	-	-	-	-	-
Luxembourg	0.06	36 900	-	-	-	-	-	-
Madagascar	0.01	6 150	-	-	-	9 850	-	9 850
Malaysia	0.12	73 800	73 800	73 800	-	-	-	-
Mali	0.01	6 150	-	-	-	-	-	-
Marshall Islands	0.01	6 150	-	-	-	-	-	-
Mauritius	0.01	6 150	-	-	-	-	-	-
Mexico	0.89	547 350	547 350	547 350	-	-	-	-
Monaco	0.01	6 150	-	-	-	-	-	-
Mongolia	0.01	6 150	-	-	-	5 250	-	5 250
Morocco	0.03	18 450	17 550	-	17 550	-	-	17 550
Myanmar	0.01	6 150	-	-	-	-	-	-
Namibia	0.01	6 150	-	-	-	-	-	-
Netherlands	1.51	928 650	928 650	928 650	-	-	-	-

SCHEDULE B.2 (continued)

Member State	1995							Advance payments
	Base rate %	Share of \$ 61.5 million target for voluntary contributions for 1995 using base rate a/	Pledged	Paid	Outstanding	Prior years outstanding	Total outstanding	
New Zealand	0.24	147 600	-	-	-	-	-	-
Nicaragua	0.01	6 150	-	-	-	-	-	-
Niger	0.01	6 150	-	-	-	2 900	2 900	-
Nigeria	0.20	123 000	123 000	-	123 000	-	123 000	-
Norway	0.55	338 250	338 250	338 250	-	-	-	-
Pakistan	0.06	36 900	36 900	36 900	-	-	-	772
Panama	0.02	12 300	-	-	-	2 600	2 600	-
Paraguay	0.02	12 300	-	-	-	-	-	-
Peru	0.06	36 900	-	-	-	-	-	-
Philippines	0.07	43 050	43 050	43 050	-	-	-	7 326
Poland	0.47	289 050	289 050	289 050	-	-	-	13 963
Portugal	0.20	123 000	-	-	-	-	d/	-
Qatar	0.05	30 750	-	-	-	-	-	-
Romania	0.17	104 550	104 550	52 275	52 275	-	52 275	-
Russian Federation	6.75	4 151 250	1 275 168	1 275 168	-	-	-	-
Saudi Arabia	0.97	596 550	-	-	-	-	-	-
Senegal	0.01	6 150	-	-	-	3 800	3 800	-
Sierra Leone	0.01	6 150	-	-	-	-	-	-
Singapore	0.12	73 800	-	-	-	-	-	-
Slovakia	0.13	79 950	79 950	79 950	-	-	-	-
Slovenia	0.09	55 350	55 350	55 350	-	-	-	48 762
South Africa	0.41	252 150	126 025	126 025	-	-	-	-
Spain	1.99	1 223 850	222 324	222 324	-	-	-	-
Sri Lanka	0.01	6 150	5 000	-	5 000	-	5 000	-
Sudan	0.01	6 150	-	-	-	23 650	23 650	-
Sweden	1.12	688 800	688 800	688 800	-	-	-	-
Switzerland	1.17	719 550	719 550	719 550	-	-	-	-
Syrian Arab Republic	0.04	24 600	2 000	-	2 000	-	2 000	-
Thailand	0.11	67 650	67 650	67 650	-	-	-	-
The former Yugoslav Republic of Macedonia	0.02	12 300	-	-	-	-	-	-
Tunisia	0.03	18 450	17 550	17 550	-	-	-	-
Turkey	0.27	166 050	166 050	166 050	-	-	-	-
Uganda	0.01	6 150	-	-	-	536	536	-
Ukraine	1.88	1 156 200	-	-	-	-	-	-
United Arab Emirates	0.21	129 150	-	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	5.05	3 105 750	2 954 250	2 954 250	-	-	-	-
United Republic of Tanzania	0.01	6 150	-	-	-	17 840	17 840	-
United States of America	25.00	15 375 000	15 375 000	14 973 000	402 000	-	402 000	-
Uruguay	0.04	24 600	15 000	-	15 000	45 000	60 000	-
Uzbekistan	0.26	159 900	-	-	-	-	-	-

SCHEDULE B.2 (continued)

Member State	1995							Advance payments
	Base rate %	Share of \$ 61.5 million target for voluntary contributions for 1995 using base rate a/	Pledged	Paid	Outstanding	Prior years outstanding	Total outstanding	
Venezuela	0.49	301 350	-	-	-	-	-	-
Viet Nam	0.01	6 150	6 150	6 150	-	-	-	-
Yugoslavia c/	0.14	86 100	-	-	-	834 026 f/	834 026	-
Zaire	0.01	6 150	-	-	-	3 500	3 500	-
Zambia	0.01	6 150	6 150	-	6 150	5 550	11 700	-
Zimbabwe	0.01	6 150	-	-	-	-	-	-
Sub-total	100.00	61 500 000	47 680 389	46 390 600	1 289 789	1 147 248	2 437 037	135 611
Former Member:								
Democratic People's Republic of Korea g/	-	-	-	-	-	29 635	29 635	-
New Member:								
Bosnia and Herzegovina h/	0.04	24 600	-	-	-	-	-	-
Yemen i/	0.01	6 150	-	-	-	-	-	-
GRAND TOTAL	100.05	61 530 750	47 680 389	46 390 600	1 289 789	1 176 883	2 466 672	135 611

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

b/ Revalued Belarus pledge of a voluntary contribution in 1995 relating to 1994 of (\$ 24 090).

c/ Canada pledged and paid an additional voluntary contribution in 1995 relating to 1994 of \$ 485 714.

d/ Pledged and paid voluntary contributions in 1995 relating to 1994: Greece - \$ 156 764; Mexico - \$ 526 500; Portugal - \$ 60 000.

e/ The inclusion of Yugoslavia does not prejudice future developments concerning the membership of Yugoslavia.

f/ Total outstanding contributions include those owed by the former Socialist Federal Republic of Yugoslavia. This arrangement is provisional pending the settlement of the question of membership.

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

h/ Bosnia and Herzegovina became a Member of the Agency on 19 September 1995.

i/ Yemen became a Member of the Agency on 14 October 1994.

SCHEDULE B.3

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND
AS AT 31 DECEMBER 1995

Member State	Assessed	Paid	Outstanding
Afghanistan	1 600	1 600	-
Albania	1 600	1 600	-
Algeria	25 600	25 600	-
Argentina	91 200	91 200	-
Armenia	20 800	20 800	-
Australia	243 200	243 200	-
Austria	121 600	121 600	-
Bangladesh	1 600	1 600	-
Belarus	76 800	76 800	-
Belgium	171 200	171 200	-
Bolivia	1 600	600	1 000
Brazil	256 000	256 000	-
Bulgaria	20 800	20 800	-
Cambodia	1 600	200	1 400
Cameroon	1 600	1 200	400
Canada	500 800	500 800	-
Chile	12 800	12 800	-
China	124 800	124 800	-
Colombia	20 800	20 800	-
Costa Rica	1 600	1 600	-
Côte d'Ivoire	3 200	2 400	800
Croatia	20 800	20 800	-
Cuba	14 400	14 400	-
Cyprus	3 200	3 200	-
Czech Republic	67 200	67 200	-
Denmark	104 000	104 000	-
Dominican Republic	3 200	2 400	800
Ecuador	4 800	4 800	-
Egypt	11 200	11 200	-
El Salvador	1 600	1 000	600
Estonia	11 200	11 200	-
Ethiopia	1 600	1 600	-
Finland	91 200	91 200	-
France	964 800	964 800	-
Gabon	3 200	1 800	1 400
Germany	1 436 800	1 436 800	-
Ghana	1 600	1 600	-
Greece	56 000	56 000	-
Guatemala	3 200	2 400	800
Haiti	1 600	200	1 400
Holy See	1 600	1 600	-
Hungary	28 800	28 800	-
Iceland	4 800	4 800	-
India	57 600	57 600	-
Indonesia	25 600	25 600	-
Iran, Islamic Republic of	124 800	124 800	-
Iraq	20 800	9 600	11 200
Ireland	28 800	28 800	-
Israel	36 800	36 800	-
Italy	691 200	691 200	-

SCHEDULE B.3 (continued)

Member State	Assessed	Paid	Outstanding
Jamaica	1 600	1 000	600
Japan	2 003 200	2 003 200	-
Jordan	1 600	1 600	-
Kazakhstan	56 000	-	56 000
Kenya	1 600	1 600	-
Korea, Republic of	112 000	112 000	-
Kuwait	40 000	40 000	-
Lebanon	1 600	1 600	-
Liberia	1 600	200	1 400
Libyan Arab Jamahiriya	38 400	38 400	-
Liechtenstein	1 600	1 600	-
Lithuania	24 000	24 000	-
Luxembourg	9 600	9 600	-
Madagascar	1 600	1 200	400
Malaysia	19 200	19 200	-
Mali	1 600	200	1 400
Marshall Islands	1 600	-	1 600
Mauritius	1 600	1 600	-
Mexico	142 400	142 400	-
Monaco	1 600	1 600	-
Mongolia	1 600	1 600	-
Morocco	4 800	4 800	-
Myanmar	1 600	1 600	-
Namibia	1 600	1 600	-
Netherlands	241 600	241 600	-
New Zealand	38 400	38 400	-
Nicaragua	1 600	1 600	-
Niger	1 600	200	1 400
Nigeria	32 000	32 000	-
Norway	88 000	88 000	-
Pakistan	9 600	9 600	-
Panama	3 200	2 400	800
Paraguay	3 200	3 200	-
Peru	9 600	7 200	2 400
Philippines	11 200	11 200	-
Poland	75 200	75 200	-
Portugal	32 000	32 000	-
Qatar	8 000	8 000	-
Romania	27 200	27 200	-
Russian Federation	1 080 000	1 080 000	-
Saudi Arabia	155 200	155 200	-
Senegal	1 600	800	800
Sierra Leone	1 600	1 200	400
Singapore	19 200	19 200	-
Slovakia	20 800	20 800	-
Slovenia	14 400	14 400	-
South Africa	65 600	65 600	-
Spain	318 400	318 400	-
Sri Lanka	1 600	1 600	-
Sudan	1 600	1 600	-

SCHEDULE B.3 (continued)

Member State	Assessed	Paid	Outstanding
Sweden	179 200	179 200	-
Switzerland	187 200	187 200	-
Syrian Arab Republic	6 400	6 400	-
Thailand	17 600	17 600	-
The former Yugoslav Republic of Macedonia	3 200	3 200	-
Tunisia	4 800	4 800	-
Turkey	43 200	43 200	-
Uganda	1 600	1 600	-
Ukraine	300 800	300 800	-
United Arab Emirates	33 600	33 600	-
United Kingdom of Great Britain and Northern Ireland	808 000	808 000	-
United Republic of Tanzania	1 600	1 600	-
United States of America	4 000 000	4 000 000	-
Uruguay	6 400	6 400	-
Uzbekistan	41 600	-	41 600
Venezuela	78 400	56 000	22 400
Viet Nam	1 600	1 600	-
Yugoslavia a/	22 400	19 200	3 200
Zaire	1 600	800	800
Zambia	1 600	1 600	-
Zimbabwe	1 600	1 600	-
Sub-total	16 000 000	15 845 000	155 000
New Members:			
Bosnia and Herzegovina b/	6 400	-	6 400
Yemen c/	1 600	1 600	-
Sub-total	8 000	1 600	6 400
TOTAL	16 008 000	15 846 600	161 400

a/ The inclusion of Yugoslavia does not prejudice future developments concerning the membership of Yugoslavia.

b/ Bosnia and Herzegovina became a Member of the Agency on 19 September 1995.

c/ Yemen became a Member of the Agency on 14 October 1994.

SCHEDULE C

REGULAR BUDGET FUND

I. SHARES OF MEMBER STATES IN THE 1994 CASH SURPLUS

Member State	1994 Scale of assessment %	Allocation amount \$
Afghanistan	0.007	1 764
Albania	0.007	1 764
Algeria	0.105	26 465
Argentina	0.394	99 310
Armenia a/	0.087	21 929
Australia	1.611	406 060
Austria	0.800	201 644
Bangladesh	0.009	2 268
Belarus	0.509	128 297
Belgium	1.133	285 579
Bolivia	0.007	1 764
Brazil	1.070	269 700
Bulgaria	0.087	21 929
Cambodia	0.007	1 764
Cameroon	0.007	1 764
Canada	3.316	835 816
Chile	0.055	13 863
China	0.634	159 804
Colombia	0.088	22 181
Costa Rica	0.007	1 764
Côte d'Ivoire	0.013	3 276
Croatia	0.087	21 929
Cuba	0.061	15 375
Cyprus	0.013	3 276
Czech Republic a/	0.281	70 827
Democratic People's Republic of Korea	0.034	8 569
Denmark	0.696	175 431
Dominican Republic	0.013	3 276
Ecuador	0.020	5 042
Egypt	0.048	12 100
El Salvador	0.007	1 764
Estonia	0.047	11 848
Ethiopia	0.007	1 764
Finland	0.603	151 990
France	6.393	1 611 391
Gabon	0.021	5 294
Germany	9.511	2 397 299
Ghana	0.007	1 764
Greece	0.240	60 494
Guatemala	0.014	3 530
Haiti	0.007	1 764
Holy See	0.010	2 520
Hungary	0.142	35 793
Iceland	0.031	7 814
India	0.267	67 299
Indonesia	0.108	27 223
Iran, Islamic Republic of	0.522	131 573
Iraq	0.085	21 425
Ireland	0.198	49 906
Israel	0.249	62 761

SCHEDULE C (continued)

Member State	1994 Scale of assessment %	Allocation amount \$
Italy	4.574	1 152 900
Jamaica	0.007	1 764
Japan	13.263	3 343 008
Jordan	0.007	1 764
Kazakhstan a/	0.234	58 982
Kenya	0.007	1 764
Korea, Republic of	0.461	116 197
Kuwait	0.270	68 055
Lebanon	0.007	1 764
Liberia	0.007	1 764
Libyan Arab Jamahiriya	0.260	65 536
Liechtenstein	0.010	2 520
Lithuania a/	0.100	25 205
Luxembourg	0.062	15 627
Madagascar	0.007	1 764
Malaysia	0.079	19 913
Mali	0.007	1 764
Marshall Islands a/	0.007	1 764
Mauritius	0.007	1 764
Mexico	0.601	151 486
Monaco	0.010	2 520
Mongolia	0.007	1 764
Morocco	0.021	5 294
Myanmar	0.007	1 764
Namibia	0.007	1 764
Netherlands	1.601	403 541
New Zealand	0.260	65 536
Nicaragua	0.007	1 764
Niger	0.007	1 764
Nigeria	0.138	34 785
Norway	0.582	146 696
Pakistan	0.042	10 585
Panama	0.013	3 276
Paraguay	0.013	3 276
Peru	0.040	10 081
Philippines	0.049	12 352
Poland	0.383	96 536
Portugal	0.139	35 037
Qatar	0.052	13 108
Romania	0.117	29 491
Russian Federation	7.151	1 802 447
Saudi Arabia	1.019	256 844
Senegal	0.007	1 764
Sierra Leone	0.007	1 764
Singapore	0.078	19 661
Slovakia a/	0.087	21 929
Slovenia	0.094	23 693
South Africa	0.283	71 331
Spain	2.110	531 838
Sri Lanka	0.007	1 764

SCHEDULE C (continued)

Member State	1994 Scale of assessment %	Allocation amount \$
Sudan	0.007	1 764
Sweden	1.185	298 687
Switzerland	1.237	311 792
Syrian Arab Republic	0.026	6 554
Thailand	0.073	18 399
Tunisia	0.020	5 042
Turkey	0.188	47 386
Uganda	0.007	1 764
Ukraine	1.996	503 103
United Arab Emirates	0.229	57 719
United Kingdom of Great Britain and Northern Ireland	5.353	1 349 253
United Republic of Tanzania	0.007	1 764
United States of America	25.986	6 549 908
Uruguay	0.027	6 806
Uzbekistan a/	0.174	43 858
Venezuela	0.330	83 179
Viet Nam	0.008	2 016
Yemen a/	0.007	1 764
Yugoslavia b/	0.106	26 717 c/
Zaire	0.007	1 764
Zambia	0.007	1 764
Zimbabwe	0.007	1 764
TOTAL	100.977 d/	25 451 787

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

b/ The inclusion of Yugoslavia does not prejudice future developments concerning the membership of Yugoslavia.

c/ Of this amount, \$ 3 276 will be credited to The former Yugoslav Republic of Macedonia, which became a Member of the Agency on 25 February 1994.

d/ 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 calculating the allocation amounts to be refunded, this discrepancy was taken into account.

**II. STATUS OF OTHER CASH SURPLUSES WITHHELD PENDING
RECEIPT OF CONTRIBUTIONS AS AT 31 DECEMBER 1995**

Budget years	31 December 1994	Surrendered	31 December 1995
1959-1968	2 070	-	2 070
1979-1984	43 046	2 331	40 715
1985	6 841	-	6 841
1986	6 121	-	6 121
1987	9 642	-	9 642
1988	8 728	-	8 728
1989	18 915	-	18 915
1990	47 512	-	47 512
1992	213 326	120 293 e/	93 033
1993	7 490 780	7 285 538 f/	205 242
TOTAL	7 846 981	7 408 162	438 819

e/ Of this amount, \$ 86 800 were applied against the Working Capital Fund and \$ 33 493 were retained temporarily as decided by the Board in June 1994.

f/ Retained temporarily as decided by the Board in June 1994.

SCHEDULE C (continued)

**III. MEMBER STATES SHARES IN THE 1992 AND 1993 CASH SURPLUSES
RETAINED TEMPORARILY f/**

Member State	Amount retained for 1992	Amount retained for 1993	Total
Afghanistan	92	524	616
Albania	92	524	616
Algeria	626	7 866	8 492
Argentina	9 597	28 615	38 212
Armenia	-	n.e.	n.e.
Australia	55 785	116 931	172 716
Austria	23 990	57 754	81 744
Bangladesh	232	674	906
Belarus	n.e.	n.e.	n.e.
Belgium	44 128	81 874	126 002
Bolivia	n.e.	n.e.	n.e.
Brazil	6 632	77 829	84 461
Bulgaria	1 897	6 517	8 414
Cambodia	n.e.	n.e.	n.e.
Cameroon	n.e.	n.e.	n.e.
Canada	105 019	240 904	345 923
Chile	664	4 120	4 784
China	13 704	46 143	59 847
Colombia	1 475	6 592	8 067
Costa Rica	n.e.	n.e.	n.e.
Côte d'Ivoire	n.e.	n.e.	n.e.
Croatia	-	6 517	6 517
Cuba	686	n.e.	686
Cyprus	184	974	1 158
Czech Republic	19 386	21 049	40 435
Democratic People's Republic of Korea	n.e.	n.e.	n.e.
Denmark	25 936	49 889	75 825
Dominican Republic	n.e.	n.e.	n.e.
Ecuador	205	1 498	1 703
Egypt	573	3 596	4 169
El Salvador	n.e.	n.e.	n.e.
Estonia	502	3 521	4 023
Ethiopia	92	524	616
Finland	14 867	43 671	58 538
France	224 297	463 829	688 126
Gabon	n.e.	n.e.	n.e.
Germany	336 721	690 650	1 027 371
Ghana	92	n.e.	92
Greece	5 609	17 529	23 138
Guatemala	n.e.	n.e.	n.e.
Haiti	n.e.	n.e.	n.e.
Holy See	303	749	1 052
Hungary	4 821	10 113	14 934
Iceland	978	2 322	3 300
India	5 631	19 551	25 182
Indonesia	767	8 090	8 857
Iran, Islamic Republic of	2 111	37 679	39 790
Iraq	n.e.	n.e.	n.e.
Ireland	7 139	14 008	21 147
Israel	7 317	17 978	25 295

SCHEDULE C (continued)

Member State	Amount retained for 1992	Amount retained for 1993	Total
Italy	124 673	332 067	456 740
Jamaica	n.e.	n.e.	n.e.
Japan	348 546	963 464	1 312 010
Jordan	92	524	616
Kenya	n.e.	n.e.	n.e.
Korea, Republic of	0	33 109	33 109
Kuwait	12 349	19 551	31 900
Lebanon	92	524	616
Liberia	n.e.	n.e.	n.e.
Libyan Arab Jamahiriya	11 977	n.e.	11 977
Liechtenstein	303	749	1 052
Lithuania	-	7 491	7 491
Luxembourg	1 956	4 645	6 601
Madagascar	n.e.	n.e.	n.e.
Malaysia	399	5 918	6 317
Mali	n.e.	n.e.	n.e.
Mauritius	92	524	616
Mexico	9 726	43 597	53 323
Monaco	303	749	1 052
Mongolia	92	524	616
Morocco	697	1 573	2 270
Myanmar	92	524	616
Namibia	92	524	616
Netherlands	62 017	116 107	178 124
New Zealand	9 096	18 727	27 823
Nicaragua	92	524	616
Niger	n.e.	n.e.	n.e.
Nigeria	2 545	9 813	12 358
Norway	18 548	42 847	61 395
Pakistan	551	3 146	3 697
Panama	n.e.	n.e.	n.e.
Paraguay	605	974	1 579
Peru	n.e.	n.e.	n.e.
Philippines	1 627	3 671	5 298
Poland	12 262	28 240	40 502
Portugal	1 702	9 963	11 665
Qatar	1 654	3 895	5 549
Romania	2 404	8 764	11 168
Russian Federation	462 999	710 575	1 173 574
Saudi Arabia	35 967	74 084	110 051
Senegal	n.e.	n.e.	n.e.
Sierra Leone	n.e.	n.e.	n.e.
Singapore	329	5 843	6 172
Slovakia	5 972	6 517	12 489
Slovenia	686	6 742	7 428
South Africa	5 809	20 750	26 559
Spain	65 869	152 812	218 681
Sri Lanka	92	524	616
Sudan	92	524	616
Sweden	45 079	85 695	130 774

SCHEDULE C (continued)

Member State	Amount retained for 1992	Amount retained for 1993	Total
Switzerland	33 593	89 590	123 183
Syrian Arab Republic	297	1 948	2 245
Thailand	378	5 469	5 847
Tunisia	205	1 498	1 703
Turkey	5 577	13 559	19 136
Uganda	n.e.	n.e.	n.e.
Ukraine	19 960	n.e.	19 960
United Arab Emirates	6 642	16 405	23 047
United Kingdom of Great Britain and Northern Ireland	160 548	388 247	548 795
United Republic of Tanzania	92	n.e.	92
United States of America	821 812	1 948 802	2 770 614
Uruguay	297	2 023	2 320
Venezuela	n.e.	n.e.	n.e.
Viet Nam	162	599	761
Yugoslavia b/	n.e.	n.e.	n.e.
Zaire	n.e.	n.e.	n.e.
Zambia	92	n.e.	92
Zimbabwe	584	n.e.	584
TOTAL	3 219 867	7 285 538	10 505 405 g/

g/ Excludes \$ 93 033 and \$ 205 242 respectively, representing the shares of Member States which did not pay their 1992 and 1993 assessed contributions as yet. N.e. means "not eligible" for refund as at 31 December 1995.

SCHEDULE D.1

TECHNICAL CO-OPERATION
STATUS OF ASSESSED PROGRAMME COSTS
AS AT 31 DECEMBER 1995

Member State	1994			Prior years outstanding			Total outstanding
	Assessed	Paid	Outstanding	1993	1975-1992		
Albania	17 602	-	17 602	15 328	80 930	113 860	
Algeria	40 603	-	40 603	42 158	149 828	232 589	
Argentina	96 521	-	96 521	-	-	96 521	
Armenia	8 276	8 276	-	-	-	-	
Belarus	17 356	-	17 356	1 233	4 130	22 719	
Bolivia	37 152	-	37 152	19 807	269 469	326 428	
Brazil	49 947	-	49 947	-	-	49 947	
Bulgaria	28 484	-	28 484	24 882	-	53 366	
Cameroon	8 252	-	8 252	19 997	75 656	103 905	
Chile	42 009	42 009	-	-	-	-	
China	82 487	82 487	-	-	-	-	
Colombia	36 475	36 475	-	-	-	-	
Costa Rica	19 088	-	19 088	31 844	124 859	175 791	
Côte d'Ivoire	8 256	-	8 256	12 150	93 574	113 980	
Croatia	19 816	19 816	-	-	-	-	
Cuba	61 177	61 177	-	-	-	-	
Cyprus	15 567	15 567	-	-	-	-	
Czech Republic	5 596	5 596	-	-	-	-	
Democratic People's Republic of Korea a/	18 367	-	18 367	21 345	-	39 712	
Dominican Republic	6 987	-	6 987	17 937	129 661	154 585	
Ecuador	33 472	-	33 472	33 984	336 069	403 525	
Egypt	57 035	46 157	10 878	-	-	10 878	
El Salvador	15 959	-	15 959	12 603	52 324	80 886	
Gabon	-	-	-	-	9 965	9 965	
Ghana	83 460	-	83 460	42 310	378 750	504 520	
Greece	25 583	-	25 583	-	-	25 583	
Guatemala	21 938	-	21 938	21 253	249 518	292 709	
Hong Kong (through the United Kingdom of Great Britain and Northern Ireland)	659	659	-	-	-	-	
Hungary	47 884	47 884	-	-	-	-	
Indonesia	79 125	79 125	-	-	-	-	
Iran, Islamic Republic of	100 860	-	100 860	43 791	-	144 651	
Iraq	-	-	-	-	51 503	51 503	
Jamaica	3 414	-	3 414	8 742	79 475	91 631	
Jordan	17 556	-	17 556	20 894	56 991	95 441	
Kazakhstan	3 300	-	3 300	-	-	3 300	

SCHEDULE D.1 (continued)

Member State	1994			Prior years outstanding			Total outstanding
	Assessed	Paid	Outstanding	1993	1975-1992		
Kenya	36 715	-	36 715	28 613	242 889		308 217
Korea, Republic of	30 897	30 897	-	-	-		-
Kyrgyz Republic	1 508	-	1 508	-	-		1 508
Lebanon	5 570	112	5 458	-	-		5 458
Libyan Arab Jamahiriya	24 758	-	24 758	27 332	-		52 090
Malaysia	57 189	57 189	-	-	-		-
Mauritius	11 549	-	11 549	9 672	10 129		31 350
Mexico	79 233	-	79 233	34 517	-		113 750
Moldova, Republic of	165	-	165	-	-		165
Mongolia	47 565	-	47 565	45 869	150 905		244 339
Morocco	54 071	3 246	50 825	-	-		50 825
Nigeria	43 585	-	43 585	48 210	37 274		129 069
Pakistan	74 638	74 638	-	-	-		-
Panama	20 178	-	20 178	13 974	112 898		147 050
Paraguay	14 397	-	14 397	-	-		14 397
Peru	46 038	-	46 038	46 505	556 122		648 665
Philippines	64 620	64 620	-	-	-		-
Poland	68 342	32 096	36 246	-	-		36 246
Portugal	25 133	-	25 133	-	-		25 133
Romania	82 677	-	82 677	50 118	168 647		301 442
Saudi Arabia	5 900	-	5 900	-	-		5 900
Singapore	2 400	-	2 400	4 733	4 014		11 147
Slovakia	18 262	18 262	-	-	-		-
Slovenia	21 246	21 246	-	-	-		-
Sri Lanka	40 258	-	40 258	35 250	367 138		442 646
Syrian Arab Republic	72 824	72 824	-	-	-		-
Thailand	50 643	50 643	-	-	-		-
Tunisia	42 397	-	42 397	17 194	186 903		246 494
Turkey	29 707	29 707	-	-	-		-
Ukraine	12 040	-	12 040	14 523	-		26 563
United Arab Emirates	8 616	-	8 616	7 253	23 854		39 723
Uruguay	53 310	-	53 310	-	-		53 310
Venezuela	27 505	-	27 505	13 011	40 101		80 617
Viet Nam	52 675	52 675	-	-	-		-
Yugoslavia b/	-	-	-	-	1 302		1 302
Zimbabwe	18 734	-	18 734	13 616	53 156		85 506
Arrears from Bosnia and Herzegovina, Croatia, Slovenia, The former Yugoslav Republic of Macedonia and Yugoslavia	-	-	-	-	381 410		381 410
TOTAL	2 355 608	953 383	1 402 225	800 648	4 479 444		6 682 317

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

b/ The inclusion of Yugoslavia does not prejudice future developments concerning the membership of Yugoslavia.

SCHEDULE D.2

GENERAL FUND
TECHNICAL CO-OPERATION FUND

SUMMARY OF OBLIGATIONS AND DISBURSEMENTS DURING 1995 AND UNLIQUIDATED OBLIGATIONS

Recipients	Unliquidated obligations brought forward from 1994			Net new obligations in 1995			Disbursements in 1995			Unliquidated obligations as at 31 December 1995		
	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total
Alghaminan	5 240	-	5 240	19 225	-	19 225	23 365	-	23 365	1 100	-	1 100
Albania	2 889	169 779	172 668	77 070	509 119	586 189	48 215	409 355	457 570	31 744	269 543	301 287
Algeria	73 112	296 976	370 088	179 257	588 174	767 431	133 297	427 019	560 316	119 072	438 131	577 203
Argentina	87 980	303 661	391 641	311 124	912 189	1 223 313	309 534	944 264	1 253 798	89 570	271 586	361 156
Armenia	-	49 307	49 307	-	224 904	224 904	-	254 397	254 397	-	19 814	19 814
Bangladesh	54 561	95 580	150 141	369 880	393 717	763 597	292 218	386 629	678 847	132 223	102 668	234 891
Belarus	-	15 111	15 111	34 350	379 445	413 795	24 175	328 664	352 839	10 175	65 892	76 067
Bolivia	17 091	180 186	197 277	61 992	119 417	181 409	53 327	275 954	329 281	23 756	23 649	49 405
Brazil	39 975	237 932	297 907	146 210	978 230	1 124 440	154 905	923 949	1 078 854	31 280	312 213	343 493
Bulgaria	85 093	103 516	188 609	150 427	205 389	355 816	164 528	231 738	396 266	70 992	71 167	148 159
Cameroon	12 617	263 244	275 861	27 449	201 943	229 392	28 937	327 117	356 054	11 129	138 070	149 199
Chile	29 265	97 253	126 518	116 562	490 508	607 070	134 537	357 148	491 685	11 290	230 613	241 903
China	74 408	537 140	631 548	551 644	613 035	1 164 679	445 262	1 021 113	1 466 375	180 790	149 062	329 852
Colombia	-	215 085	215 085	25 988	478 059	504 047	22 378	390 003	412 381	3 610	303 141	306 751
Costa Rica	15 954	91 016	106 970	76 247	343 940	420 187	84 017	364 335	448 352	8 184	70 621	78 805
Côte d'Ivoire	2 320	43 238	45 558	19 395	232 649	252 044	13 363	173 256	186 619	8 352	102 631	110 983
Croatia	24 627	-	24 627	84 878	246 755	331 633	61 464	191 215	252 679	48 041	55 540	103 581
Cuba	89 955	471 657	561 612	306 443	452 840	759 283	275 331	724 850	1 000 181	121 067	199 647	320 714
Cyprus	-	5 593	5 593	19 031	115 581	134 612	13 985	62 992	76 977	5 046	58 182	63 228
Czech and Slovak Federal Republic	-	5 550	5 550	-	-	-	-	5 550	5 550	-	-	-
Czech Republic	-	1 486	1 486	29 272	147 366	176 638	24 393	122 740	147 133	4 879	26 112	30 991
Democratic People's Republic of Korea	-	6 000	6 000	-	-	-	-	-	-	-	6 000	6 000
Dominican Republic	4 244	30 876	35 120	49 967	335 418	385 385	42 728	325 471	368 199	11 483	40 823	52 306
Ecuador	17 833	75 067	92 900	97 915	276 405	374 320	86 308	306 433	392 741	29 440	45 039	74 479
Egypt	59 857	408 861	468 718	270 264	459 248	729 512	218 986	594 835	813 821	111 135	273 274	384 409
El Salvador	37 474	28 254	65 728	50 228	569 523	619 751	54 922	198 456	253 378	32 780	399 321	432 101
Estonia	-	128 455	128 455	-	61 798	61 798	-	182 091	182 091	-	8 162	8 162
Ethiopia	50 225	232 516	282 741	188 036	333 787	521 823	187 186	465 750	652 936	51 075	100 553	151 628
Ghana	173 380	89 889	263 269	503 470	320 994	824 464	340 324	384 846	725 170	336 526	26 037	362 563
Greece	6 753	62 334	69 087	44 340	336 242	380 582	36 340	261 246	297 586	14 753	137 330	152 083
Guatemala	60 592	97 545	158 137	56 949	230 073	287 022	92 589	268 318	360 907	24 952	59 300	84 252
Hong Kong (through United Kingdom of Great Britain and Northern Ireland)	-	11 009	11 009	-	(1 547)	(1 547)	-	-	-	-	9 462	9 462
Hungary	38 610	323 058	361 668	178 630	275 128	453 758	99 846	534 960	634 806	117 394	63 226	180 620
Indonesia	119 305	118 158	237 463	246 507	724 512	971 019	290 431	731 275	1 021 706	75 381	111 395	186 776
Iran, Islamic Republic of	155 680	492 799	648 479	386 086	693 879	1 079 965	399 937	1 082 124	1 482 061	141 829	104 554	246 383

SCHEDULE D.2 (continued)

Recipients	Unliquidated obligations brought forward from 1994			Net new obligations in 1995			Disbursements in 1995			Unliquidated obligations as at 31 December 1995		
	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total
	Iraq	-	-	-	16 773	27 179	43 952	7 723	5 379	13 102	9 050	21 800
Ireland	-	-	-	-	88 239	88 239	-	83 286	83 286	-	4 953	4 953
Jamaica	4 500	9 707	14 207	-	25 234	25 234	4 500	34 941	39 441	-	-	-
Jordan	6 150	101 387	107 537	49 416	257 367	306 783	47 654	259 964	307 618	7 912	98 790	106 702
Kazakhstan	-	102 079	102 079	65 826	124 361	190 187	46 975	183 016	229 991	18 851	43 424	62 275
Kenya	96 115	27 010	123 125	153 819	168 021	321 840	175 288	158 415	333 703	74 646	36 616	111 262
Korea, Republic of	61 680	24 363	86 043	362 339	277 769	640 108	225 946	271 506	497 452	198 073	30 626	228 699
Kuwait	-	-	-	9 346	-	9 346	7 134	-	7 134	-	-	2 212
Kyrgyzstan	-	95 002	95 002	-	(1 092)	(1 092)	-	93 910	93 910	-	-	-
Latvia	-	124 975	124 975	-	61 843	61 843	-	160 689	160 689	-	26 129	26 129
Lebanon	-	24 496	24 496	42 997	249 185	292 182	37 199	176 176	213 375	5 798	97 505	103 303
Libyan Arab Jamahiriya	40 100	209 919	250 019	39 595	111 719	151 314	44 770	272 946	317 716	34 925	48 692	83 617
Lithuania	-	125 227	125 227	37 385	31 983	69 368	16 188	155 441	171 629	21 197	1 769	22 966
Madagascar	260	18 847	19 107	64 162	177 875	242 037	50 924	160 940	211 864	13 498	35 782	49 280
Malaysia	104 871	57 967	162 838	284 061	348 843	632 904	266 565	329 977	596 542	122 367	76 833	199 200
Mali	31 541	23 633	55 174	96 262	284 602	380 864	87 412	245 749	333 161	40 391	62 486	102 877
Marshall Islands	-	-	-	-	12 690	12 690	-	12 690	12 690	-	-	-
Mauritius	5 868	135 935	141 803	14 692	213 829	228 521	12 990	295 698	308 688	7 570	54 066	61 636
Mexico	49 033	110 755	159 788	210 732	782 016	992 748	184 572	826 938	1 011 510	75 193	65 833	141 026
Moldova	-	29 487	29 487	-	95 443	95 443	-	108 806	108 806	-	16 124	16 124
Mongolia	61 727	56 709	118 436	110 019	460 894	570 913	151 356	423 153	574 509	20 390	94 450	114 840
Morocco	33 945	115 958	149 903	134 886	560 476	695 362	136 434	499 217	635 651	32 397	177 217	209 614
Myanmar	76 351	94 752	171 103	207 609	566 202	773 811	164 496	484 288	648 784	119 464	176 666	296 130
Namibia	-	149 694	149 694	199 912	232 351	432 263	94 453	278 583	373 036	105 459	103 462	208 921
Nicaragua	20 506	24 849	45 355	82 160	184 343	266 503	60 258	174 464	234 722	42 408	34 728	77 136
Niger	33 629	38 504	72 133	72 534	179 303	251 837	59 885	193 290	253 175	46 278	24 517	70 795
Nigeria	32 565	97 967	130 532	124 753	286 007	410 760	97 040	340 491	437 531	60 278	43 483	103 761
Pakistan	141 863	180 811	322 674	442 032	416 299	858 331	438 444	499 607	938 051	145 471	97 503	242 974
Panama	9 078	28 911	37 989	28 631	175 879	204 510	21 662	164 672	186 334	16 047	40 118	56 165
Paraguay	1 440	23 231	24 671	29 406	229 419	258 825	206 699	206 000	440 530	9 788	46 650	56 438
Peru	27 603	349 875	377 478	121 451	775 986	897 437	117 195	675 096	792 291	31 859	450 765	482 624
Philippines	41 444	181 995	223 439	291 674	464 624	756 298	266 192	549 922	816 114	66 926	96 697	163 623
Poland	16 321	172 104	188 425	119 768	2 529 058	2 648 826	71 328	492 245	563 573	64 761	2 208 917	2 273 678
Portugal	1 429	60 562	61 991	18 433	132 827	151 260	16 033	117 575	133 786	3 829	70 636	79 465
Romania	39 844	449 214	489 058	364 842	755 469	1 120 311	206 699	440 530	647 229	197 987	764 153	962 140
Russian Federation	-	-	-	5 746	-	5 746	5 390	-	5 390	-	356	356
Saudi Arabia	-	-	-	18 705	47 670	66 375	11 485	47 670	59 155	7 220	-	7 220
Senegal	6 091	18 178	24 269	20 694	101 781	122 475	24 363	101 631	125 994	2 422	18 328	20 750
Sierra Leone	20 846	33 188	54 034	102 217	135 032	237 249	28 840	91 308	120 148	94 223	76 912	171 135
Slovakia	2 610	98 135	100 745	44 168	289 247	333 415	37 092	309 981	347 073	9 686	77 401	87 087

SCHEDULE D.2 (continued)

Recipients	Unliquidated obligations brought forward from 1994			Net new obligations in 1995			Disbursements in 1995			Unliquidated obligations as at 31 December 1995		
	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total	Fellowships and training	Experts and equipment	Total
Slovenia	2 729	20 443	23 172	30 770	415 748	446 518	22 793	88 685	111 478	10 706	347 506	358 212
Sri Lanka	124 563	42 990	167 553	141 146	347 882	489 028	181 368	331 645	513 013	84 341	59 227	143 568
Sudan	61 992	34 044	96 036	179 927	482 968	662 895	89 733	295 722	385 455	152 186	221 290	373 476
Syrian Arab Republic	42 539	248 685	291 224	170 221	626 103	796 324	128 857	492 195	621 052	83 903	382 593	466 496
Thailand	65 012	88 800	153 812	298 255	473 175	771 430	282 625	413 328	695 953	80 642	148 647	229 289
The former Yugoslav Republic of Macedonia	-	-	-	113 593	149 410	263 003	61 392	142 164	203 556	52 201	7 246	59 447
Tunisia	35 166	199 234	234 400	53 502	265 946	319 448	61 653	396 410	458 063	27 015	68 770	95 785
Turkey	68 901	69 552	138 453	218 444	364 449	582 893	223 732	340 182	563 914	63 613	93 819	157 432
Uganda	62 061	83 471	145 532	104 105	200 471	304 576	94 368	143 406	237 774	71 798	140 536	212 334
Ukraine	13 262	118 697	131 959	114 296	679 664	793 960	91 064	700 461	791 525	36 494	97 900	134 394
United Arab Emirates	-	4 327	4 327	-	43 450	43 450	-	41 387	41 387	-	6 390	6 390
United Republic of Tanzania	61 887	529 665	591 552	237 340	556 937	794 277	231 736	940 937	1 172 673	67 491	145 665	213 156
Uruguay	32 931	49 652	82 583	117 861	418 955	536 816	123 591	311 213	434 804	27 201	157 394	184 595
Uzbekistan	-	88 500	88 500	5 272	55 941	61 213	4 122	110 429	114 551	1 150	34 012	35 162
Venezuela	24 780	55 174	79 954	120 633	414 410	535 043	86 291	446 255	532 546	59 122	23 329	82 451
Viet Nam	46 432	205 176	251 608	181 925	429 592	611 517	196 191	558 689	754 880	32 166	76 079	108 245
Zaire	67 709	74 997	142 706	119 968	188 278	308 246	134 215	230 299	364 514	53 462	32 976	86 438
Zambia	74 102	26 833	100 935	178 894	147 191	326 085	178 189	63 572	241 761	74 807	110 452	185 239
Zimbabwe	49 579	19 280	68 859	61 363	191 036	252 399	64 927	111 334	176 261	46 015	98 982	144 997
Sub-total	3 140 095	10 683 077	13 823 172	11 113 416	30 560 299	41 673 715	9 659 218	29 342 774	39 001 992	4 594 293	11 900 602	16 494 895
Regional Programmes												
Africa	361 995	490 362	852 357	1 275 282	1 965 257	3 240 539	1 318 333	1 612 557	2 930 890	318 944	843 062	1 162 006
East Asia and the Pacific	378 015	464 124	842 139	1 056 071	1 367 640	2 423 711	1 162 620	1 315 722	2 478 342	271 466	516 042	787 508
Europe	431 573	396 819	828 392	711 354	1 501 132	2 212 486	927 834	1 399 010	2 326 844	215 093	498 941	714 034
Latin America	618 552	282 320	900 872	1 442 008	1 261 670	2 703 678	1 479 253	1 018 419	2 497 672	581 307	525 571	1 106 878
West Asia	-	-	-	319 363	846 112	1 165 475	138 643	621 479	760 122	180 720	224 633	405 353
Interregional	492 727	214 898	707 625	2 871 065	978 428	3 849 493	2 659 067	955 861	3 614 928	704 725	237 465	942 190
Sub-total	2 282 862	1 848 523	4 131 385	7 675 143	7 920 239	15 595 382	7 685 750	6 923 048	14 608 798	2 272 255	2 845 714	5 117 969
Miscellaneous	46 847	108 255	155 102	274 243	565 359	839 602	281 220	587 991	869 211	39 870	85 623	125 493
GRAND TOTAL	5 469 804	12 639 855	18 109 659	19 062 802	39 045 897	58 108 699	17 626 188	36 853 813	54 480 001	6 906 418	14 831 939	21 738 357

SCHEDULE E.1

RESOURCES MADE AVAILABLE TO THE AGENCY
BY MEMBER STATES FOR 1995 INCLUDING CONTRIBUTIONS IN CASH AND IN KIND

Member State	C A S H				I N K I N D ^{a/} (UNAUDITED)			
	T O T A L	Assessed contributions Schedule B.1	Voluntary contributions (Technical Co-operation Fund)		Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts
			Statement III.B	Statement IV.B.1 and IV.B.2				
			Voluntary contributions and other extrabudgetary resources	Statements				
			Schedule B.2	IV.B.1 and IV.B.2				
Afghanistan	17 042	17 042	-	-	-	-	-	-
Albania	24 499	16 979	6 150	-	-	-	-	1 370
Algeria	312 283	260 277	50 000	-	6	-	-	2 000
Argentina	1 437 537	953 501	300 000	-	393	-	-	183 643
Armenia	216 719	214 444	-	-	-	-	-	2 275
Australia	5 243 376	3 639 426	934 800	-	1 468	-	-	125 210
Austria	2 624 999	1 955 597	467 400	-	5 527	-	-	131 249
Bangladesh	34 309	21 044	6 150	-	5	-	-	7 110
Belarus	1 265 676	1 248 386	-	b/	-	-	-	17 290
Belgium	3 072 893	2 712 088	-	10 772	150 007	-	-	199 530
Bolivia	20 772	17 042	-	-	25	-	-	3 705
Brazil	3 085 047	2 602 756	300 000	85 000	21 500	-	-	73 248
Bulgaria	265 627	221 753	10 000	-	25	-	-	33 849
Cambodia	17 042	17 042	-	-	-	-	-	-
Cameroon	17 067	17 042	-	-	25	-	-	-
Canada	10 250 631	7 494 345	1 903 177 ^{d/}	-	3 807	45 000	-	382 164
Chile	215 104	135 193	49 200	-	136	-	-	10 575
China	2 338 387	1 470 321	479 700	-	655	-	-	120 050
Colombia	283 400	223 897	55 000	-	503	-	-	4 000
Costa Rica	19 505	17 042	-	-	18	-	-	2 445
Cote d'Ivoire	34 185	33 080	-	-	105	-	-	1 000
Croatia	296 357	214 444	-	-	2 401	-	-	79 512
Cuba	227 625	149 374	55 350	-	206	18 360	-	4 335
Cyprus	47 857	33 951	12 300	-	406	-	-	1 200
Czech Republic	1 189 974	717 453	258 300	-	812	-	-	213 409
Denmark	1 999 167	1 556 337	399 750	-	1 046	-	-	42 034
Dominican Republic	33 082	33 080	-	-	2	-	-	-
Ecuador	49 798	49 748	-	-	50	-	-	-
Egypt	241 259	121 860	50 445	-	126	-	-	68 828
El Salvador	17 042	17 042	-	-	-	-	-	-
Estonia	121 722	115 470	-	-	-	-	-	6 252
Ethiopia	19 392	17 432	-	-	65	-	-	1 895
Finland	2 076 159	1 409 188	350 550	-	375	-	-	144 764
France	21 140 942	14 907 764	3 708 450	-	30 958	121 200	-	932 675
Gabon	52 017	52 017	-	-	-	-	-	-

SCHEDULE E.1 (continued)

Member State	C. A. S. H.				I. N. K. I. N. D. s/ (UNAUDITED)				
	T O T A L	Assessed contributions	Voluntary contributions (Technical Co-operation Fund)	Voluntary contributions and other extrabudgetary resources	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts	
		Schedule B.1	Schedule B.2	Statement III.B	IV.B.1 and IV.B.2				
Germany	30 763 664	23 635 852	5 522 700	40 000	882 727	13 590	81 212	-	587 583
Ghana	21 117	17 867	-	-	-	-	15	-	3 235
Greece	593 483	576 434	d/	-	3 000	-	545	-	13 504
Guatemala	41 492	33 446	-	-	-	-	1	-	8 045
Haiti	17 048	17 042	-	-	-	-	6	-	-
Holy See	24 749	24 724	-	-	-	-	25	-	-
Hungary	586 914	334 753	110 700	-	1 964	-	357	-	139 140
Iceland	96 477	78 027	18 450	-	-	-	-	-	-
India	1 174 741	619 367	221 400	-	-	-	114 030	63 359	156 585
Indonesia	380 235	259 198	60 000	-	15 000	-	191	-	45 846
Iran, Islamic Republic of	1 281 172	1 274 631	-	-	-	-	130	-	6 411
Iraq	210 802	210 787	-	-	-	-	15	-	-
Ireland	513 349	445 056	50 000	-	-	-	25	-	18 268
Israel	771 807	598 188	50 000	-	-	-	5 586	-	118 033
Italy	26 250 088	10 680 183	-	15 056 469	305 509	-	2 076	33 000	172 851
Jamaica	17 335	17 295	-	-	-	-	40	-	-
Japan	47 437 544	33 441 475	7 699 800	509 563	4 408 791	-	7 430	9 480	1 361 005
Jordan	18 680	17 042	-	-	-	-	28	-	1 610
Kazakhstan	590 998	577 349	-	-	-	-	-	-	13 649
Kenya	21 618	17 042	-	-	-	-	216	-	4 360
Korea, Republic of	1 981 293	1 143 501	260 000	-	156 200	-	166	7 700	413 726
Kuwait	771 397	604 472	-	166 667	-	-	258	-	-
Lebanon	19 525	17 695	-	-	-	-	100	-	1 730
Liberia	17 042	17 042	-	-	-	-	-	-	-
Libyan Arab Jamahiriya	670 901	624 197	-	-	-	-	-	-	46 704
Liechtenstein	30 445	23 945	6 500	-	-	-	-	-	-
Lithuania	262 729	247 437	-	-	-	-	-	-	15 292
Luxembourg	148 407	148 332	-	-	-	-	75	-	-
Madagascar	17 042	17 042	-	-	-	-	-	-	-
Malaysia	272 427	190 755	73 800	-	-	-	32	-	7 840
Mali	19 042	17 042	-	-	-	-	-	-	2 000
Marshall Islands	44 786	17 042	-	-	-	-	-	-	27 744
Mauritius	15 762	15 762	-	-	-	-	-	-	-
Mexico	2 111 702	1 468 114	547 350 d/	-	1 008	-	210	4 344	90 676
Monaco	635 455	24 724	-	159 106	-	-	25	451 600	-
Mongolia	17 842	17 042	-	-	-	-	-	-	800
Morocco	91 179	50 857	17 550	-	-	-	48	-	22 724
Myanmar	17 408	17 408	-	-	-	-	-	-	-
Namibia	16 962	15 762	-	-	-	-	-	-	1 200
Netherlands	5 197 674	3 615 483	928 650	-	500 000	-	3 546	-	149 995

SCHEDULE E.1 (continued)

Member State	C A S H						I N K I N D s / (UNAUDITED)				
	TOTAL	Assessed contributions Schedule B.1	Voluntary contributions (Technical Co-operation Fund) Schedule B.2	Voluntary contributions and other extrabudgetary resources		Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts		
				Statement III.B	Statements IV.B.1 and IV.B.2						
				Schedule B.1	Schedule B.2						
New Zealand	649 518	579 195	-	-	44 608	-	15	-	25 700		
Nicaragua	17 042	17 042	-	-	-	-	-	-	-		
Niger	17 042	17 042	-	-	-	-	-	-	-		
Nigeria	453 486	325 345	123 000	-	-	-	1	-	5 140		
Norway	1 878 849	1 469 078	338 250	-	15 552	-	59	12 600	43 310		
Pakistan	159 875	100 624	36 900	-	-	-	631	-	21 720		
Panama	33 081	33 080	-	-	-	-	1	-	-		
Paraguay	35 550	33 080	-	-	-	-	-	-	2 470		
Peru	111 227	99 431	-	-	-	-	8 101	-	3 695		
Philippines	191 114	124 000	43 050	-	13 142	-	266	-	10 656		
Poland	1 205 449	870 062	289 050	-	5 000	-	51	-	41 286		
Portugal	339 758	328 086	-	d/	-	-	2 052	-	9 620		
Qatar	130 044	130 044	-	-	-	-	-	-	-		
Romania	435 361	293 383	104 550	-	-	-	-	-	37 428		
Russian Federation	19 634 205	17 555 458	1 275 168	-	-	-	53 241	13 700	736 638		
Saudi Arabia	2 540 276	2 532 794	-	-	-	-	162	-	7 320		
Senegal	22 843	17 042	-	-	-	-	1	-	5 800		
Sierra Leone	17 042	17 042	-	-	-	-	-	-	-		
Singapore	194 423	194 293	-	-	-	-	130	-	-		
Slovakia	430 691	220 104	79 950	-	-	-	7	-	130 630		
Slovenia	325 279	215 492	55 350	-	-	-	17	-	54 420		
South Africa	893 345	699 199	126 025	-	6 000	-	4 558	23 139	34 424		
Spain	6 694 473	5 363 907	222 324	15 000	762 366	32 489	48 571	-	249 816		
Sri Lanka	24 646	17 844	5 000	-	-	-	2	-	1 800		
Sudan	17 295	17 295	-	-	-	-	-	-	-		
Sweden	4 698 233	2 838 826	688 800	605 563	298 714	-	1 888	-	264 442		
Switzerland	4 395 293	2 965 563	719 550	-	530 197	-	4 711	-	175 272		
Syrian Arab Republic	82 850	67 505	2 000	-	1 000	-	25	-	12 320		
Thailand	271 131	176 941	67 650	-	15 176	-	200	-	11 164		
The former Yugoslav Republic of Macedonia	33 080	33 080	-	-	-	-	-	-	-		
Tunisia	75 948	50 350	17 550	-	-	-	30	-	8 018		
Turkey	636 218	446 753	166 050	-	-	-	48	-	23 367		
Uganda	17 042	17 042	-	-	-	-	-	-	-		
Ukraine	4 969 651	4 889 517	-	-	-	-	-	-	80 134		
United Arab Emirates	541 470	541 445	-	-	-	-	25	-	-		
United Kingdom of Great Britain and Northern Ireland	17 188 026	12 484 937	2 954 250	-	975 410	22 200	3 010	86 500	661 719		
United Republic of Tanzania	18 272	17 042	-	-	-	-	30	-	1 200		
United States of America	98 810 185	65 020 229	15 375 000	111 000	16 289 656	1 155 829	6 745	12 600	839 126		
Uruguay	83 548	66 896	15 000	-	-	-	52	-	1 600		
Uzbekistan	440 195	428 887	-	-	-	-	-	-	11 308		

SCHEDULE E.1 (continued)

Member State	C A S H				I N K I N D s / (UNAUDITED)			
	T O T A L	Assessed contributions Schedule B.1	Voluntary contributions and other extrabudgetary resources		Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts
			Co-operation Fund) Schedule B.2	Statement III.B IV. B.1 and IV. B.2				
Venezuela	802 882	800 977	-	-	-	105	-	1 800
Viet Nam	33 428	19 216	6 150	-	-	2	3 860	4 200
Yugoslavia e/	233 057	230 482	-	-	-	175	-	2 400
Zaire	17 310	17 295	-	-	-	15	-	-
Zambia	27 992	17 042	6 150	-	-	-	-	4 800
Zimbabwe	17 117	17 042	-	-	-	75	-	-
Sub-total	351 325 668	246 269 898	47 680 389	16 759 140	28 182 591	484 386	906 442	9 750 916
Former Members:								
Democratic People's Republic of Korea	-	-	-	-	-	-	-	-
New Members:								
Bosnia and Herzegovina	65 983	65 983	-	-	-	-	-	-
Yemen	17 988	17 388	-	-	-	-	-	600
Sub-total	83 971	83 371	-	-	-	-	-	600
GRAND TOTAL	351 409 639	246 353 269	47 680 389	16 759 140	28 182 591	484 386	906 442	9 751 516
Others:								
Georgia	2 712	-	-	-	-	-	-	2 712
Latvia	2 400	-	-	-	-	-	-	2 400

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

b/ Revalued Belarus pledge of a voluntary contribution in 1995 relating to 1994 of (\$ 24 090).

c/ Canada pledged and paid an additional voluntary contribution in 1995 relating to 1994 of \$ 485 714.

d/ Pledged and paid voluntary contributions in 1995 relating to 1994; Greece - \$ 156 764; Mexico - \$ 526 500; Portugal - \$ 60 000.

e/ The inclusion of Yugoslavia does not prejudice future developments concerning the membership of Yugoslavia.

SCHEDULE E.2

RESOURCES MADE AVAILABLE TO THE AGENCY
BY UNITED NATIONS AND OTHER INTERNATIONAL ORGANIZATIONS FOR 1995 INCLUDING CONTRIBUTIONS IN CASH AND IN KIND

	CASH		I N K I N D (UNAUDITED) ^{a/}			
	Voluntary contributions and other extrabudgetary resources		Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts
	Statement III.B	Statements IV.B.1 and IV.B.2				
TOTAL						
Commission of the European Communities (CEC)	524 882	-	-	-	-	3 431
Bureau Internationale des Poids et Mesures (BIPM)	2 700	-	-	2 700	-	-
EURATOM	30 200	-	-	-	-	30 200
Food and Agriculture Organization of the United Nations (FAO)	2 902 951	2 902 951	-	-	-	-
International Telecommunications Union (ITU)	100 100	100 100	-	-	-	-
Pan American Health Organization (PAHO)	1 000	-	-	-	-	1 000
Regional Organization for the Protection of the Marine Environment (ROPME)	45 000	45 000	-	-	-	-
United Nations (UN)	5 571 490	-	-	5 571 490	-	-
United Nations Development Programme (UNDP)	2 522 922	-	-	2 522 922	-	-
United Nations Educational, Scientific and Cultural Organization (UNESCO)	376 500	376 500	-	-	-	-
United Nations Environment Programme (UNEP)	603 200	603 200	-	-	-	-
United Nations Industrial Development Organization (UNIDO)	1 000	-	-	-	-	1 000
World Health Organization (WHO)	770	-	-	-	770	-
OPEC Fund for International Development	70 000	-	-	70 000	-	-
Others	261 289	261 289	-	-	-	-
TOTAL	13 014 004	1 907 540	11 067 363	2 700	770	35 631

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

SCHEDULE F

COMBINED TABLE OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995 AND OF RESOURCES AND EXPENDITURES IN THE YEAR ENDED 31 DECEMBER 1995

Description	I REGULAR BUDGET FUND		II GENERAL FUND		III GENERAL FUND		IV GENERAL FUND		V TRUST FUNDS		TOTAL
	including Deferred Programme Budget 1994 and WORKING CAPITAL FUND		Technical Co-operation Fund	Operational Facilities	Technical Co-operation Extrabudgetary Fund and Extrabudgetary Programme Fund					Adjustments ^{a/}	
ASSETS AND LIABILITIES AS AT 31 DECEMBER 1995											
Assets											
Cash in hand	249 474	12 688	1 084 153	1 084 153	1 903						1 348 218
Cash at banks	18 086 682	31 738 473	9 058 288	9 058 288	23 194 501				4 279 181		86 357 125
Contributions receivable	113 324 405	9 148 989	-	-	671 217						123 144 611
Accounts receivable, sundry debit balances	25 413 906	2 309 235	140 894	140 894	761 928				1 813		28 627 776
Total Assets	157 074 467	43 209 385	10 283 335	10 283 335	24 629 549				4 280 994		239 477 730
Liabilities											
Reserve for unliquidated obligations	33 299 444	21 738 357	1 345 787	1 345 787	7 542 279				1 305 394		65 231 261
Accounts payable, advances, sundry credit balances and reserves	29 313 728	7 697 606	3 081 722	3 081 722	1 593 396				600 741		42 287 193
Principal of the Working Capital Fund	16 000 000	-	-	-	-				-		16 000 000
Total liabilities	78 613 172	29 435 963	4 427 509	4 427 509	9 135 675				1 906 135		123 518 454
Fund balances	78 461 295	13 773 422	5 855 826	5 855 826	15 493 874				2 374 859		115 959 276
RESOURCES AND EXPENDITURES IN THE YEAR 1995											
Income											
Unused balances as at 1 January	77 399 266	18 259 544	4 459 286	4 459 286	10 336 297				2 897 167		113 351 560
Unliquidated obligations brought forward	26 346 185	18 109 659	1 578 036	1 578 036	5 239 971				1 171 964		52 445 815
Income from contributions	246 353 269	50 891 260	23 703 482	23 703 482	39 264 245				4 322 908	(5 076 802)	359 458 362
Other income	15 256 861	2 731 317	3 409 293	3 409 293	10 709				-		21 408 180
Adjustment of prior years' income (net) b/	2 586 885	-	-	-	-				-		2 586 885
Total funds available	367 942 466	89 991 780	33 150 097	33 150 097	54 851 222				8 392 039	(5 076 802)	549 250 802
Expenditures											
Disbursements during the year	256 092 596	54 480 001	25 948 485	25 948 485	31 815 069				4 711 786	(5 076 802)	367 971 135
Unliquidated obligations at year end	33 299 444	21 738 357	1 345 786	1 345 786	7 542 279				1 305 394		65 231 260
Surrender of prior years' cash surpluses	89 131	-	-	-	-				-		89 131
Total expenditures	289 481 171	76 218 358	27 294 271	27 294 271	39 357 348				6 017 180	(5 076 802)	433 291 526
Unused balances at year end	78 461 295	13 773 422	5 855 826	5 855 826	15 493 874				2 374 859		115 959 276

a/ These adjustments are required in order to eliminate duplications from the allocation of amounts both as income to a recipient fund and expenditure from a paying fund as follows:

Regular Budget contribution (Statement III.B) to the International Centre for Theoretical Physics (ICTP)	1 725 519
Regular Budget contribution (Statement III.B) to the IAEA Marine Environment Laboratory	3 311 283
Regular Budget contribution (Statement IV B.1) to the International Consultative Group on Food Irradiation (ICGFI)	25 000
Food and Agriculture Organization of the United Nations (FAO) contribution (Statement IV B.1) to the International Consultative Group on Food Irradiation (ICGFI)	15 000
	<u>5 076 802</u>

b/ Allocation to Equipment Replacement Fund 2000

\$	100 000
\$	2 486 885
\$	<u>2 586 885</u>

SCHEDULE G

REGULAR BUDGET FUND

**REGULAR BUDGET 1995
SUMMARY BY ITEM OF EXPENDITURE**

Item of expenditure	Budgetary Performance		
	Adjusted budget 1995	Total expenditures 1995	Unused (over-expended) balances of appropriations (1)-(2)
	(1)	(2)	(3)
Salaries - established posts - P	60 828 500	56 789 758	4 038 742
Temporary assistance - P	2 918 400	2 873 997	44 403
Salaries - established posts - GS	40 177 500	38 679 314	1 498 186
Temporary assistance - GS	2 396 500	3 176 087	(779 587)
Common staff costs	38 355 800	36 371 857	1 983 943
Overtime	343 300	432 925	(89 625)
Sub-total: Staff costs	145 020 000	138 323 938	6 696 062
Travel - staff	13 638 700	9 837 857	3 800 843
Travel - non-staff	8 521 400	7 205 664	1 315 736
Sub-total: Travel costs	22 160 100	17 043 521	5 116 579
Interpretation Services	873 500	888 232	(14 732)
Representation and hospitality	207 200	237 726	(30 526)
Training	560 700	312 574	248 126
Equipment: leased or rented	168 300	94 423	73 877
Equipment purchased/construction work	12 054 100	18 231 301	(6 177 201)
Supplies and materials	5 215 100	5 701 242	(486 142)
General operating expenses	21 876 300	21 339 762	536 538
Contracts	2 115 900	3 274 512	(1 158 612)
Research and technical contracts	5 230 300	4 774 425	455 875
Miscellaneous	3 180 700	3 617 721	(437 021)
Sub-total: Other direct costs	51 482 100	58 471 918	(6 989 818)
Translation and Records Services	9 498 300	9 089 292	409 008
Printing Services	4 880 600	4 597 395	283 205
Data Processing Application Services	1 355 900	1 498 313	(142 413)
Contract Administration Services	707 000	702 620	4 380
Other Services	3 509 000	3 271 678	237 322
Radiation Protection Services	886 000	880 439	5 561
Data Processing Central Services (fixed costs)	2 957 000	2 957 000	-
Sub-total: Shared costs	23 793 800	22 996 737	797 063
Unallocated Services	8 703 000	8 550 763	152 237
TOTAL Agency Programmes	251 159 000	245 386 877	5 772 123
Reimbursable Work for Others	7 456 000	7 974 183	(518 183)
TOTAL Regular Budget	258 615 000	253 361 060	5 253 940

PART IV

NOTES TO THE FINANCIAL STATEMENTS

1. (a) Authority

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

(b) Purpose and financing of funds

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.

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

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

The purpose of Fund group III (General Fund - Operational Facilities) is to meet the obligations of the International Centre for Theoretical Physics and the IAEA Marine Environment Laboratory. The obligations of the latter include obligations related to projects carried out on behalf of the United Nations Environment Programme. Fund group III is financed from contributions made under contract by donor countries, from special voluntary contributions and miscellaneous income.

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

The purpose of Fund group V (Trust Funds) is to meet the obligations related to activities financed from trust fund resources. Activities under this Fund group are consistent with, but not part of, the Agency's approved programmes, and are carried out on behalf of the trustors.

2. Significant accounting policies

The Agency follows the United Nations system accounting standards except as stated in (k) below.

The financial statements of the Agency are reported in United States dollars ("US dollars") on the basis of the United Nations Rate of Exchange ("UNROE"), and reflect the application of the following significant accounting policies:

(a) Income recognition

Fund group I

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

Fund group II

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

Fund groups III, IV and V

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

(b) Expenditures

For Fund group I, expenditures include disbursements and unliquidated obligations incurred in respect of the current budget year. For all other Fund groups, expenditures also include disbursements related to prior year unliquidated obligations brought forward, and unliquidated obligations reported in previous years.

(c) Obligations

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

(d) Physical assets

The Agency's physical assets are expensed in the year of acquisition. Expenditures for equipment, supplies and materials are disclosed in Note 3 below.

(e) Contributions in kind

Contributions in kind - in the form of expert services, equipment, meetings and fellowships offered by Member States and international organizations - are not recorded in the accounts of the Agency. However, estimates of such contributions given are disclosed in Schedules E.1 and E.2, marked "Unaudited".

(f) Contributions received in advance

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

(g) Treatment of exchange gains and losses

Fund groups I and II

The treatment of exchange gains and losses is as follows:

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

Fund groups III, IV and V

- For reporting purposes, all net gains and losses (realized and unrealized) in Fund groups III, IV and V are included as part of the gains and losses of Fund group I, except for the ICTP part of Fund group III, which is not subject to global cash management.

(h) Fund balance

For Fund groups II, III, IV and V, Fund balances represent the net assets (liabilities) of the Funds. These balances are carried forward to future periods, except for the Fund balance of the United Nations Environment Programme (UNEP) part of Fund group III, and the United Nations Development Programme (UNDP) part of Fund Group IV. Their carry-over is subject to project approval by the respective organizations.

(i) Unused (over-expended) balance

Unused balances represent the total of unobligated and unspent funds at year-end. For Fund groups III, IV and V, over-expended balances are covered by cash deposits recorded in the balance sheet of the Fund concerned, or by Inter-Office Vouchers (IOV) in transit.

(j) Prior year cash surplus/deficit

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.

(k) United Nations system accounting standards

Under the United Nations system accounting standards, a complete set of financial statements normally includes: a statement of assets and liabilities; an income and expenditure statement; and a statement of changes in financial resources.

Because the Agency's accounting system is mainly aimed at providing information for budgetary control purposes, the resulting financial statements do not report income and expenditure in the manner prescribed by the accounting standards. For similar reasons, statements of changes in financial resources are not disclosed, nor does the Agency disclose the inventory value of non-expendable equipment.

Efforts will continue to adapt the Agency's accounting policies to the United Nations system accounting standards as much as possible and within the existing Financial Regulations and Rules.

3. Summary of expenditure (disbursements and unliquidated obligations) by major category and fund groups (in thousands of US dollars)

Fund group	1995					1994
	I Regular Budget Fund	II General Fund - Technical Co-operation Fund	III General Fund - Operational Facilities	IV General Fund - TCEF and EPF ^{1/}	V Trust Funds	Total
<u>Category</u>						
Salaries	115 168	-	1 038	1 335	-	100 261
Common staff costs	44 283	-	1 980	3 100	-	41 434
Temporary assistance	8 289	179	4 365	7 583	-	15 153
Experts	-	9 352	142	1 619	-	9 267
Total Staff Costs	167 740	9 531	7 525	13 637	-	198 433
Equipment	28 156	29 908	1 838	10 211	2 336	53 578
Travel	18 358	16 802	259	5 464	2	34 356
Contracts	11 973	781	707	7 269	-	22 893
General operating expenses	23 217	-	2 736	157	-	23 970
Fellows, lecturers and training	623	12 316	7 737	620	-	16 919
Supplies and materials	9 317	4 249	1 232	707	428	13 821
Miscellaneous	4 214	2 631	224	1 292	3 251	8 298
TOTAL	263 598	76 218	22 258	39 357	6 017	339 950

1/ - TCEF Technical Co-operation Extrabudgetary Fund
EPF Extrabudgetary Programme Fund

4. Restricted currencies

The free use by the Agency of some currencies is legally or otherwise restricted. At year-end, the US dollar equivalent of these currencies is \$ 5 469 962 (1994: \$ 4 572 810) based on the respective UNROEs.

5. Cash management

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

- Fund group I plus Fund group III IAEA Marine Environment Laboratory (IAEA-MEL) and UNEP Funds, Fund groups IV, and V.
- Fund group II Technical Co-operation Fund
- Fund group III International Centre for Theoretical Physics (ICTP) Fund

6. Deferred programme activities

Part II Statement I.A.2 shows the implementation, in 1995, of the deferred programme activities carried over from 1994. The unused balance of \$ 3 232 346 was credited to cash surplus for 1994. Savings on the liquidation of obligations referring to the deferred programme activities of 1993 and 1992 in the amount of \$ 507 297 were also credited to cash surplus for 1994.

No programme activities of 1995 were deferred.

7. Subsequent event

In February 1993, the Board of Governors authorized the Secretariat to conclude an agreement with the Italian Government and the United Nations Educational, Scientific and Cultural Organization (UNESCO) in Paris, France, on the transfer of administrative responsibility for the International Centre for Theoretical Physics (ICTP) in Trieste, Italy, to UNESCO. This agreement calls for a transfer of all assets and liabilities to UNESCO as at the transfer date. The agreement has been ratified by the Italian authorities on 2 January 1995. The transfer took effect on 1 January 1996.

8. Split appropriation/assessment system

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

Member States are assessed in accordance with the scale of assessments fixed by the General Conference. Individual assessments are also expressed in US dollars and an equivalent in US dollars of AS. However, as authorized by the General Conference, the AS component due is adjusted to its US dollar equivalent in the light of the AS-to-US dollar exchange rate applicable at the date of receipt by the Agency.

9. Staff Benefits

(a) Termination benefits

Under the Provisional Staff Regulations and Staff Rules, staff members of the Agency are eligible to receive certain benefits on separation from the service of the Agency. The expenditures are recorded in the year in which the benefits are paid. Entitlements and the corresponding liabilities as at 31 December 1995 are estimated as follows:

	<u>Millions of US dollars</u>	
	<u>1995</u>	<u>1994</u>
Repatriation - grants	14	13
- travel and household removal	9	8
Accrued annual leave	19	16
End-of-service allowances		
Headquarters	13	11
Trieste, Italy	<u>3 *</u>	<u>2</u>
	<u>58</u>	<u>50</u>

* Partially provided for in Statement III.D International Centre for Theoretical Physics (ICTP), Trieste.

(b) Pension fund participation

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

(c) Health Insurance Premium Reserve Fund

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

A Health Insurance Premium Reserve Fund has been established for the administration of surplus funds resulting from differences between amounts owed the broker and premiums paid by staff members and the Agency. The Fund finances - totally or partially - premium increases that may arise in the future. The Fund is owned jointly by the Agency and the plan participants on the basis of their

premium contributions. As at 31 December 1995, the balance of the Fund was AS 12 256 076 (1994: AS 3 132 762) or \$ 1 225 608 (1994: \$ 287 409) at the respective December UNROE. The Agency's share of the net assets is not recorded in the financial statements.

10. Common Fund for Major Repairs and Replacements

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

The Fund balance as at 31 December 1995 was \$ 2 135 938 (1994: \$ 1 957 506).

11. Services without charge

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

12. Comparative figures

Where applicable, the 1994 figures have been reclassified and/or re-stated to conform to the statement presentation adopted in 1995.