

# General Conference

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**Forty-eighth regular session**

Item xx of the xx agenda  
(GC/

## The Agency's Accounts for 2003

*Report by the Director General*

1. In the attached draft document for the General Conference the Board will find the Agency's Accounts for the year 2003 (Parts II and III), a report thereon by the External Auditor (Part I), notes to the financial statements (Part IV) and annexes (Part V).
2. A draft paper is included whereby the Board could transmit all this material to the Conference and in which could be incorporated any observations on the accounts the Board may wish to make.







## 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 2003.
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.

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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 2003 and of the report of the Board of Governors thereon [\*].

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[\*] GC(48)/9

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[1] INFCIRC/8/Rev.2



**Forty-eighth regular session**

**The Agency's Accounts For 2003**

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## The Agency's Accounts for 2003

### A. Introduction and Financial Highlights

1. I present herewith the Agency's accounts for the year ended 31 December 2003. Part I contains the External Auditor's report to the Board of Governors on the audit of the accounts. Parts II and III contain the Agency's accounts, comprising Statements I to IV and Schedules S1 to S12, respectively. Part IV, entitled "Notes to the Financial Statements", describes the purpose and financing of the Funds and the authority under which they are administered, and the significant accounting policies applied by the Secretariat in preparing the statements and schedules. The notes offer additional information on significant items and events that could have a bearing on the financial position of the Agency, or on funds in its possession or under its control. The Annexes (Part V) present information that under the current United Nations system accounting standards no longer has the status of a financial statement, schedule or note, but is considered useful for Member States.

#### A.1. Significant changes

2. There are no significant changes in presentation and format this year. However, there is an additional schedule and additional statements entitled "Supplementary" that relate to the Provision for Unobligated Balances of Appropriations to which I drew your attention last year. These additional statements reflect the disbursement of the funds that were set aside last year.

3. For the first time, investment income arising from extrabudgetary contributions of one Member State have been applied to the extrabudgetary project for which the original contribution was made. This, of course, has reduced the amount of investment income that has been applied to the Regular Budget Fund.

4. As a result of a decision by the ILO Administrative Tribunal, the Agency has incurred an additional liability of approximately \$400 000, relating to the reimbursement method of taxation on Agency emoluments, covering the years 2000 to 2003 inclusive. The financial statements contain full provision for this amount.

5. The General Fund has five new accounts under the Extrabudgetary Programme Fund (Fund group III).

**Hungary** — to support a Cost Free Expert for the Division of Nuclear Installation Safety.

**Pakistan** — to support the Agency's International Project on Innovative Nuclear Reactors and Fuel Cycles (IPINRFC).

**United Arab Emirates** — to support the collection and chemical analysis of marine biota and sediment from the United Arab Emirates.

**Commercial Exhibits** — a multi-donor fund to facilitate commercial exhibitions at Agency meetings.

**PERSGA-Red Sea** — to support the implementation of the Strategic Action Programme (SAP) for the Red Sea and the Gulf of Aden.

6. The General Fund has six new accounts under the Technical Cooperation Extrabudgetary Fund (Fund group IV).

Nicaragua — to support project RLA/0/022, Formulation of Meetings and Promotion to TCDC (ARCAL LI).

Netherlands (TC-NSF) — transfers from the Nuclear Security Fund to Technical Cooperation Fund (TCF) to support project RAW/0/015 (Physical Protection and Security of Nuclear Materials) and project UKR/0/008 (Strengthening Security of Nuclear Materials).

France (TC-NSF) — transfers from the Nuclear Security Fund to TCF to support project RAF/4/015 (Strengthening Waste Management Infrastructure {AFRA I-1}).

Germany (TC-NSF) — transfers from the Nuclear Security Fund to TCF to support project RAF/0/021 (Strengthening National and Regional Capacity of AFRA Member States in Nuclear Security {AFRA I-3}).

Romania (TC-NSF) — transfers from the Nuclear Security Fund to TCF to support project RAW/0/015 (Physical Protection and Security of Nuclear Materials).

United Kingdom (TC-NSF) — transfers from the Nuclear Security Fund to TCF to support project RAW/0/015 (Physical Protection and Security of Nuclear Materials).

## **A.2. Financial Highlights**

### **A.2.1. General**

7. As of the end of 2003, the Agency's total Agency cash holdings in all fund groups amounted to \$168.2 million (2002: \$126.3 million).

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

8. Appropriations originally approved in the amount of \$248.9 million at the rate of 0.9229 euros to the US dollar were recalculated at \$255.5 million using the average rate of exchange of 0.8938 euros, in accordance with Resolution GC (46)/RES/5.

9. Cash for the Regular Budget Fund, including the Working Capital Fund (WCF), increased from \$31.2 million in 2002 to \$55.9 million in 2003. Therefore the cash flow for the year appears to be healthy. Unfortunately this does not convey the full picture, in that several Member States made their contribution for 2004 in 2003. These advanced contributions amounted to \$26.9 million. If these contributions had not been received the cash balance at the end of the year of the Regular Budget Fund would have shown a decrease from the previous year. A significant part of that decrease is due to the non-receipt of expected contributions from one major donor by the year end. This non-receipt is the major component of the increase in Assessed Contributions Receivable of \$17 million.

10. Assessed contributions have risen considerably from the previous year. The current year's figure is \$249.1 million as compared with last year's figure of \$210.6 million. The main reason for this large increase was the appreciation in the value of the euro over the United States dollar.

11. I am pleased to announce that there was a cash surplus for 2002 amounting to \$0.9 million. This was mainly due to the savings on the liquidation of prior year's obligations.

12. The 2003 excess of income over expenditure of \$0.6 million (2002: \$3.0 million) consists of the following:

	<u>Millions of US dollars</u>	
	<u>2003</u>	<u>2002</u>
Unused balance of appropriations (Statement IV)	0.6	1.1
Surplus (deficit) of actual resources over adjusted estimates (Annex A1)	0.0	1.8
Contributions assessed on new Member States (Schedule S1)	<u>0.0</u>	<u>0.1</u>
Excess (Shortfall) of income over expenditure (Statement I)	<u>0.6</u>	<u>3.0</u>

### **A.2.3. Fund Group II. General Fund - Technical Cooperation Fund**

13. The Fund's resources decreased slightly, with total pledges amounting to \$57.4 million (2002: \$58.3 million) against a target of \$74.75 million (2002: \$73.0 million). Cash held was slightly lower than last year at \$37.8 million (2002: \$38.8 million). Approximately 15% of this cash is held in difficult to use currencies. The Agency is continuing its efforts to reduce these holdings.

### **A.2.4. Other Fund groups**

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

(signed) MOHAMED ELBARADEI  
Director General

**STATEMENT OF THE DIRECTOR GENERAL'S RESPONSIBILITIES  
AND  
CONFIRMATION OF THE ACCOUNTS WITH THE FINANCIAL  
REGULATIONS  
OF THE INTERNATIONAL ATOMIC ENERGY AGENCY  
AS AT 31 DECEMBER 2003**

**The Director General's responsibilities**

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

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

**Confirmation of the Accounts with the Financial Regulations**

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

(signed) MOHAMED ELBARADEI  
Director General

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

Vienna, Austria, 22 March 2004

## **PART I**

### **Letter from the External Auditor to the Chairman of the Board of Governors**

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

5 April 2004

Sir,

I have the honour to transmit the financial statements of the International Atomic Energy Agency for the year ended 31 December 2003 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 2003.

(signed)

JOHN BOURN  
Comptroller and Auditor General, United Kingdom  
External Auditor



## **AUDIT OPINION**

### **To the General Conference of the International Atomic Energy Agency**

I have audited the accompanying financial statements, comprising Statements I to IV, Schedules S1 to S12 and the supporting Notes of the International Atomic Energy Agency for the financial period ended 31 December 2003. These financial statements are the responsibility of the Director-General. My responsibility is to express an opinion on these financial statements based on my audit.

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

In my opinion, these financial statements present fairly, in all material respects, the financial position as at 31 December 2003 and the results of operations and cash flows for the period then ended in accordance with the International Atomic Energy Agency's stated accounting policies set out in Note 2 of the financial statements, which were applied on a basis consistent with that of the preceding financial period.

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

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

(signed)

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

**London, 31 March 2004**





**REPORT OF THE EXTERNAL AUDITOR ON THE AUDIT OF  
THE ACCOUNTS OF THE INTERNATIONAL ATOMIC  
ENERGY  
AGENCY FOR THE YEAR ENDED  
31 DECEMBER 2003**

*Comprising:*

- Executive Summary *(paragraphs 1 – 24)*
- Scope and approach of the audit *(paragraphs 25 – 32)*
- Detailed findings for 2003 *(paragraphs 33 – 105)*
  - covering Technical Cooperation Project Management; the Impact of External Audit Reports and Recommendations; and Other Financial Matters.
- Follow-up to audit recommendations made in 2002 *(paragraphs 106 – 111)*
- Acknowledgement *(paragraph 112)*

## EXECUTIVE SUMMARY

### OVERALL RESULTS OF THE AUDIT

1. I have audited the accounts of the International Atomic Energy Agency for the financial period 1 January to 31 December 2003 in accordance with the Financial Regulations. I also carried out separate audits of the Funds for which the Agency has management responsibility: the Vienna International Centre Commissary; the Seibersdorf Cafeteria; the Staff Welfare Fund; the Housing Projects Fund; and the Vienna International Centre Child Care Centre - Expansion Project. The financial statements for these Funds, together with my audit opinions on them, have been submitted to the Director General.

2. **My audit examination revealed no weaknesses or errors which I considered material to the accuracy, completeness, and validity of the financial statements as a whole and I have placed an unqualified audit opinion on the Agency's financial statements for 2003.**

3. My annual report includes observations and recommendations intended to contribute to the improvement of the Agency's financial management and control, arising under paragraph 5 of the Additional Terms of Reference Governing External Audit appended to the Financial Regulations. For 2003, this management audit work has covered two main areas:

- Technical Cooperation Project Management
  - Where, following my initial examination of model projects in 1999, I have examined the progress made by the Agency in the introduction of new initiatives aimed at increasing the impact and improving the reporting of technical cooperation projects; and
- The impact of external audit reports and recommendations
  - Where I have taken the opportunity, in this final year of my appointment as the Agency's External Auditor, to consider what has been achieved by the Agency and the Secretariat in response to the reports and recommendations I have made during my mandate.

4. My report also includes commentary on Other Financial Matters arising from the audit of the Agency's financial statements for 2003; and on follow up to audit recommendations made in 2002.

## MAIN AUDIT FINDINGS AND RECOMMENDATIONS

### On Technical Cooperation Project Management

5. The objectives of the Agency's technical co-operation (TC) activities are to contribute towards sustainable social and economic benefits and increased self-reliance in the application of nuclear techniques. I assessed progress made in meeting these objectives over the past five years by considering the development of new criteria for project management and evaluation at programme and project levels. My staff carried out a review of technical cooperation project management at two levels, programme and project. They also reviewed one of the thematic plans, sterile insect technology, to assess the impact of thematic planning on the management of projects.

## **Programme Level**

### ***Country Programmes***

6. At the programme level, my staff found that regional projects covering many countries were more likely to achieve their objectives when each participating country had consistent national priorities. **I therefore encourage** the Department of Technical Cooperation to agree guidelines for country programme frameworks and the establishment of these frameworks as widely as possible. The frameworks should integrate projects successfully into Member States' plans, underpinning the success of the project and assisting sustainability.

### ***Reporting***

7. The introduction of biennial programming in 2001 resulted in a non-alignment between the technical cooperation programme cycle and that of the Agency as noted by the General Conference in September 2003. **I recommend** that the Agency should:

- consider harmonizing the technical co-operation and regular budget programme cycles at the earliest opportunity; and,
- make every effort to ensure compatibility between future Programme and Budget documents (the Blue Book) and internal management plans.

### ***Mid-term Review***

8. The Agency issued its first mid-biennium progress report in April 2003 to provide member states with an interim assessment of results against objectives. The report identified the status of technical cooperation project activity. **I recommend** that the Agency ensure there is a minimum of duplication between the mid-term or biennial review and annual reports on technical cooperation; and, should both reports remain essential, ensure the consistency of information between them.

### ***Evaluation***

9. Technical Cooperation has a performance objective to ensure that 70 per cent of projects comply with the central criterion by 2007 and that country programmes support at least 80 per cent of the projects. To ensure the robust validation of reported performance against the objective, **I recommend** that Technical Cooperation's computerised recording system (TC Pride) reports whether projects meet the central criterion at the beginning of projects or indicates where extra activity may be required.

10. Traditional projects remain part of the technical co-operation programme but do not readily conform with the central criterion and model project principles, since they often lack time-related outcomes and have unquantified objectives. **I recommend** that Technical Cooperation review these projects to consider whether they fit with the central criterion approach, and if not exclude them from assessment against this criterion.

### ***Technical Cooperation Fund Management***

11. At senior management level, effective oversight and management of Technical Cooperation budgets is essential to the planning, prioritisation and maintenance of project activity. At the end of 2003, the TC programme was found to be overextended by 24 per cent, resulting mainly from contributions shortfall by individual Member States and the movement of currency exchange rates. The Agency took action in January 2004 to prioritise uncompleted projects and investigate available options to adjust the position. **I commend** the Agency's action towards developing appropriate

monitoring arrangements to provide earlier warning of any such shortfalls in the future and to support timely management action in advance of over commitment.

## **Project Level**

### ***Project Planning***

12. Technical Cooperation established performance targets that 60 per cent of project outcomes and 70 per cent of project outputs would be achieved to time and budget by 2007, although my staff found no evidence that model projects were less likely to overrun their planned duration than other projects. Robust budgets and timescales, effectively monitored to ensure early corrective action when appropriate, are necessary to support good project management. **I recommend** therefore that the Agency continue to strengthen project management, including monitoring against time-related outcomes and targets, to provide Member States with assurance over progress against preset work plans. At the time of my review, the Agency was introducing project management courses to enhance results-based management, and **I commend** the introduction of Agency-wide project management training to meet identified business needs as well as to ensure the development of staff skills and competencies.

### **Thematic Planning**

13. Sterile insect technology (SIT) became one of the Agency's thematic plans in 2001. Since the 1980's the Agency has provided some \$22 million, excluding Agency staff costs, for tsetse control projects in Africa. The sole area where re-infestation has not occurred is Zanzibar, an island environment cleared of the fly in 1997. Effective project management is clearly essential throughout Agency supported SIT applications to avoid re-infestation and enhance sustainability. National plans for two countries visited by my staff estimated that resources of some \$92 million would be necessary over the first ten-year planning horizon to achieve progress in the campaign against tsetse infestation in these countries.

### ***Mandate***

14. In two countries visited, the Agency had extended its activities beyond its usual mandate of support for nuclear technology based programmes, to funding the refurbishment of insect breeding facilities, trials of aerosol spraying technique, and the collection of baseline information on tsetse infestation. **I recommend** that the Agency clarify the extent of its strategic support for the full programme of eradication of the tsetse fly, where techniques outside nuclear technology transfer are required.

15. **I welcome** the Agency's support for Member State national and regional campaigns addressing the social and economic impact of tsetse infestation. In one country visited by my staff, the authorities had not approved the provision of funds amounting to \$500,000 which the proposed project budget showed were to be provided by the Member State; and legislation to use nuclear techniques for sterilisation was still under governmental consideration. **I recommend** that the Department of Technical Cooperation should seek formal agreement with Member States over Agency and state inputs in addition to expected results; and jointly confirm that the national planning accords with the central criterion.

16. If the Agency continues funding all parts of the tsetse programme, including sequential aerosol technology, the effective use of scant resources will be an essential element of project management. **I encourage** the Agency to consider whether there may be scope to reduce duplication and increase sustainability by co-ordinating any Agency-funded trials, to allow the greatest opportunity for lessons

to be transferred between regions; and to promote cost-efficiency by timing wild fly suppression with the delivery of the flies sterilised by nuclear technology.

### ***Management of project objectives and milestones***

17. The Agency has refined its project objectives to focus on the economic and medical impact of the tsetse fly, for instance aiming at tackling the effects of the tsetse fly on livestock populations and people in targeted areas. **I endorse** this new approach which reduces project expectations to more realistic levels; allows shorter time frames to be established; and uses baseline information on tsetse populations to set milestones against which progress is measurable.

18. The construction of insectaries and the establishment of mass fly colonies has proved problematic with delays in construction holding up the fly colonies, posing problems for the Agency's effective project management of colony build-up, the procurement of goods and equipment, and support for staff training. **I encourage** Technical Cooperation to obtain periodic confirmation of colony levels and take appropriate action to consider contingency arrangements wherever possible in the event of unacceptable delays in colony development.

19. My staff found that procurement procedures were not always adaptable to the delayed construction of insectaries, which had resulted in two large stores of equipment being held in one country. They found four shipments to have been of inadequate quality or not meeting specifications originally requested. Technical Cooperation had paid supplier invoices on receipt of evidence of shipment and had relied on quality control by the recipient country counterpart who was not always fully aware of this responsibility. **I recommend** that the Agency formally agree with country counterparts on their role in quality checks of equipment supplied by the Agency; and reinforce this quality control with spot checks by visiting staff.

20. For the projects examined, my staff found that training of personnel on long-term scholarships of between one to two years' duration appeared more in accordance with human resource development than the clear business needs of sterile insect technology projects. **I recommend** that the Agency consider more focussed training on well-defined project objectives, to ensure that project delivery does not suffer from long absences of key staff and that pre-determined and measurable benefits can be achieved.

### ***Co-ordination***

21. The Pan-African Trypanosomosis Eradication Campaign (PATTEC) is the African Union coordinating body for tsetse eradication. PATTEC is part funded by the Agency and currently organised by one Agency full-time staff member. PATTEC has requested Agency support for expansion of its activities in the short-term amounting to \$2.7 million. **I recommend** the Agency ensure integration of its own contribution with all counterparts and supporting international bodies under an overarching strategic plan, against which the contributions and progress of all parties can be reported and readily monitored.

## **On the Impact of External Audit Reports and Recommendations**

22. In my final report after eight years as External Auditor, I have taken the opportunity to review what has been achieved by the Agency and the Secretariat in response to the reports and recommendations I have made during my term of appointment. An assessment of the progress, impact and beneficial outcomes arising from the independent audit process may be helpful to Member States, the Board of Governors and my successors in informing their consideration of the overall governance and financial management of the Agency.

23. The Detailed Findings section of this report includes some comments on the areas of management or value for money audit coverage over the term of my appointment (that is, in addition to the annual scrutiny of the accounts and financial statements); and on the progress I believe has been made by the Agency in response to external audit reports and recommendations over recent years. My audit has covered the major operational, organisational and infrastructure areas of the Agency from a value for money or performance audit perspective: directed at contributing to improved financial management generally and beneficial change in the economy, efficiency or effectiveness with which activities are carried out.

24. I have concluded that the Director-General and the Secretariat have consistently provided a positive response to external audit recommendations and advice, accepting and working to implement audit recommendations wherever possible. I regard this as an important aspect of sound corporate governance, which supports an independent external audit process that is productive and which offers a constructive contribution to the Agency's operations and objectives, in accordance with the requirements and expectations of the organisation and its governing body.

## **SCOPE AND APPROACH OF THE AUDIT**

### **SCOPE OF THE AUDIT**

25. I have audited the accounts of the International Atomic Energy Agency for the financial period 1 January to 31 December 2003 in accordance with Article XII of the Financial Regulations and the Additional Terms of Reference Governing the External Audit annexed thereto. My audit has been conducted in conformity with the Common Auditing Standards of the Panel of External Auditors of the United Nations, the Specialised Agencies and the International Atomic Energy Agency. These standards require me to plan and carry out the audit so as to obtain reasonable assurance that the financial statements are free from material misstatement. The Agency's management were responsible for preparing these financial statements, and I am responsible for expressing an opinion on them based on evidence obtained in my audit.

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

- Vienna International Centre Commissary;
- Seibersdorf Cafeteria;
- Staff Welfare Fund;
- Housing Projects Fund;
- Vienna International Centre Child Care Centre – Expansion Project  
(closed at 31 December 2003).

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

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

## **AUDIT OBJECTIVE**

29. The main purpose of the audit was to enable me to form an opinion on whether expenditure recorded for the year had been incurred for the purposes approved by the General Conference; whether income and expenditure were properly classified and recorded in accordance with the Agency's Financial Regulations; and whether the financial statements presented fairly the financial position at 31 December 2003.

## **AUDIT APPROACH**

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

31. My audit examination included a general review and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances. These audit procedures are designed primarily for the purpose of forming an opinion on the Agency's financial statements.

## **AUDIT CONCLUSION**

32. Notwithstanding the observations in this report, my examination revealed no weaknesses or errors which I considered material to the accuracy, completeness, and validity of the financial statements as a whole. In accordance with normal practice, my staff record additional findings in management letters to the Agency's senior management. None of these matters affects my audit opinion on the Agency's financial statements and schedules, and I have placed an unqualified opinion on the Agency's financial statements for 2003.

# **DETAILED FINDINGS FOR 2003**

## **TECHNICAL COOPERATION PROJECT MANAGEMENT**

### **INTRODUCTION**

33. The Agency acknowledges three main pillars of activity: technology transfer, safety and verification. In the wider context of the Agency's work, and with respect to the substantive goals outlined in the Medium Term Strategy, the Technical Cooperation (TC) Programme is the main mechanism underpinning technology transfer. The objectives of the Agency's technical cooperation activities are to contribute towards sustainable and significant social and economic benefits and increased self-reliance in the application of nuclear techniques. The strategic goal of the technical cooperation programme is to increasingly promote tangible socio-economic impact by contributing directly in a cost effective manner to the achievement of the major sustainable development priorities of each country. At present the Agency has around 985 active technical cooperation projects.

34. In the 1990s, TC had moved from traditional technical assistance and training projects towards the introduction of model projects, with refinement to projects based on the central criterion for the 2001-2002 programmes. The establishment of country programming frameworks and thematic planning during this period were intended to be the two main planning tools for Agency activity,

establishing country support and consistency with national development goals and priorities for the use of nuclear applications, so as to achieve the greatest impact.

### **Model project development**

35. The Agency established the concept of a Model Project to meet four criteria: to respond to a real need; reflect an indispensable role for the nuclear technology involved; produce significant economic or social impacts; and demonstrate the potential for sustainability through strong government commitment.

36. In my last report on TC projects in 1998, my staff reviewed the development of model projects, finding in general that an audit sample of model projects addressed a real national need. Although the projects responded to real needs, nuclear techniques did not involve a clearly indispensable role in two agricultural projects examined. These projects became vehicles to demonstrate the benefits and merits of the nuclear technology which had been part of earlier projects. In these cases, I recommended the membership review and explicitly endorse their support for the Agency's participation in projects of this type.

37. My staff also found that the projects reviewed in 1998 had the potential to produce significant economic or social impacts, although there was variation in the extent to which efforts had been made to quantify such impacts or to identify performance indicators for judging the success of the projects. On the issue of whether the projects demonstrated the potential for sustainability through strong government commitment, I found that, in terms of providing financial and other physical resources to the projects, the level of commitment that governments and counterpart institutions were able to make varied. In some cases, the national bodies had difficulties bearing the running costs of projects visited, thereby raising doubts about long-term sustainability.

### **SCOPE OF THE CURRENT REVIEW**

38. For 2003, I have revisited technical co-operation projects to assess the progress made since 1998 in the many initiatives reported to Member States in the annual technical cooperation report. This review enabled my staff to look at trends over six years since model project development. My staff initially assessed the extent to which model projects were introduced and the reasons for the subsequent enhancement to the central criterion, before carrying out a review of TC project management at two levels: programme and project.

39. At the programme level, they considered how well placed TC is to report on its agreed strategic, programme and budget performance indicators, by examining:

- country programming;
- reporting; and
- evaluation

40. At the project level, they considered:

- whether projects had been managed to time;
- whether outputs and outcomes had been clearly defined;
- whether data collection systems were established to report results; and
- whether appropriate data was being collected.



41. Thematic planning is used to direct resources towards projects with a common technical solution supported by the Agency. My staff reviewed one of the themes, sterile insect technology, to assess the impact of thematic planning on the management of projects.

## Methodology

42. My staff reviewed records relating to ten projects, each with a lifetime budget above \$200,000 and with a blend of components – experts, study tours, supply of equipment, etc. They sought to obtain a balanced geographic and field-of-activity spread between the projects, examining four regional projects (covering more than one country); two traditional projects; and four model projects, to reflect that this is the more recent and important TC modality.

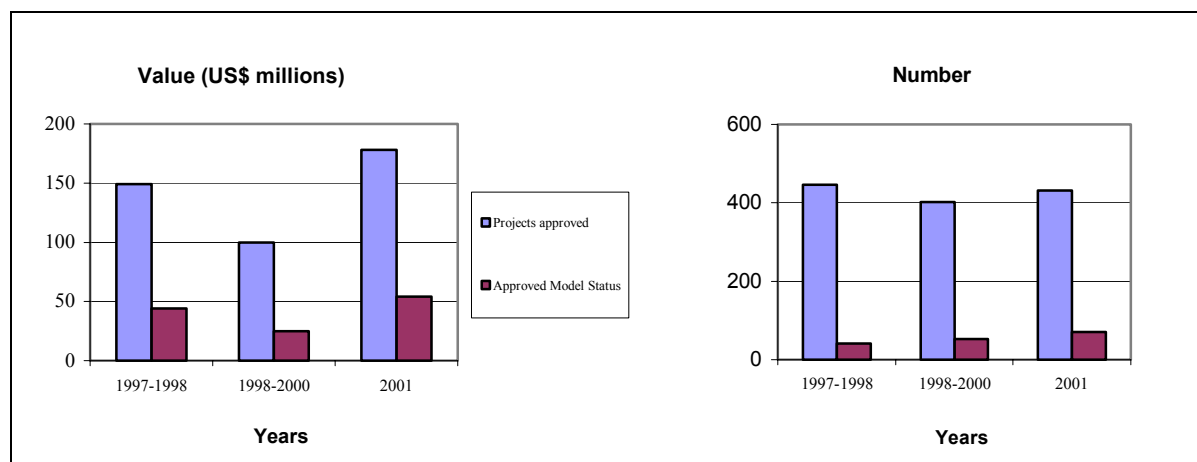
43. In total, the ten projects covered 39 countries. Six of the ten projects selected for review closed in 2002-2003, allowing my staff to assess achievements and project reporting in addition to planning and monitoring issues. In most cases, the closed projects had started prior to 2001, facilitating an evaluation of the impact of the model project initiative. To broaden the review, my staff examined evaluations of over thirty projects carried out by the Office of Internal Oversight (OIOS); and completed a field trip jointly with OIOS staff, to examine sterile insect technology projects in Uganda, Tanzania and Ethiopia.

## BACKGROUND

### Introduction and Growth of Model Projects

44. My staff examined Technical Cooperation computerised project records (TC Pride) in September 2003, to assess the extent to which the introduction of model projects was being achieved and recorded. Technical Cooperation have ceased to note the model status of projects approved after 2001. Figure 1 shows that from 1997 to 2001, the number of model project approvals increased steadily in comparison to the total number of approved projects. During these five years, model projects accounted for \$124 million (29 per cent) of the overall approved technical cooperation project budget of \$427 million. A total of 164 (13 per cent) of 1280 approved projects were reported as model projects on TC Pride.

**Figure 1: Growth of model projects by number and value**



Source: TC Pride. Model projects status awarded before or during the project lifetime.

## Central Criterion Project Initiative

45. In its review of strategy in November 2000, the TC Department identified strong governmental commitment as the most critical condition for the success of projects. As a result, senior management introduced a new central criterion for project approvals. A project meets the central criterion if it addresses an area of real need in which there is a national programme enjoying strong governmental commitment and support by the recipient state. TC prioritises projects using adherence to the central criterion in part to address concerns over sustainability. Adherence to the criterion is therefore important for Member States requesting project support.

## PROGRAMME LEVEL INITIATIVES

### Country programmes

46. The Director General's report to the Board of Governors in November 2002 evaluated the TC planning process, concluding that planning could benefit from further refinement and improved implementation. The report's 18 conclusions included scope to establish consistent guidelines for country programme frameworks and for programme implementation. By November 2003, the Director General reported that 93 countries had country planning frameworks, an increase of 32 during the year.

47. In six of the countries covered by the projects reviewed by my staff, the country programme framework remained under development. For two regional projects, the objectives had not been fully met because of the inconsistency of national priorities in the countries covered by the project. In these cases, the regional projects helped clarify national priorities and had resulted in new national projects with objectives more closely aligned to these priorities. Regional projects are more likely to achieve their objectives when integrated with consistent national priorities. **I therefore encourage** Technical Cooperation to make every effort to agree the guidelines for country programme frameworks and the establishment of these frameworks which should integrate projects successfully into member state plans, underpinning the success of the project and improved sustainability.

### Reporting

48. The introduction of biennial programming in 2001 resulted in a non-alignment between the TC programme cycle and that of the Agency's wider budget cycle, as noted by the General Conference in September 2003. At the time of our review, the TC programme cycle operated over, for example, 2003-04, while the Agency was operating to a biennial cycle covering 2002-03. This lack of alignment does not assist the reporting and monitoring of programmes overall on a comparable or consistent basis. It could increase the risk of inconsistency between TC and budget performance indicators set out in the Agency's Programme and Budget (the Blue Book) and those incorporated in the related internal management plan. For clarity, there would be advantage in the alignment of outputs and indicators throughout the Agency's planning systems. **I recommend** therefore that the Agency:

- consider harmonizing the TC and regular budget programme cycles at the earliest opportunity; and
- make every effort to ensure compatibility between future Programme and Budget documents and internal management plans. This might be achieved by expanding the logframe approach used in the Blue Book to management plans and synchronizing reporting.

### Mid-term Review

49. The Agency issued its first mid-biennium progress report in April 2003, to provide Member States with an interim assessment of results against objectives. As a welcome indication of progress,

the report identified the status of part of TC project activity. Where technical divisions had input to TC projects, their staff time was funded through the regular budget and accordingly reported in the mid-term review. However, the regular budget funding (which essentially pays for TC staff) excludes TC voluntary funding used for project delivery. Such delivery forms part of the annual TC review, traditionally produced in May each year. The mid-term report was thus only reporting about 20 per cent of TC funds: most of the project staff costs but not the project-related outputs and outcomes.

50. I acknowledge that the mid-term review is still being developed and encourage the Agency to avoid this potential for confusion by further refining the reporting procedures in future reviews. Furthermore, the annual TC report overlaps the mid-term or the biennial performance review. **I recommend** that the Agency ensure there is a minimum of duplication between the mid-term or biennial review and annual reports; and, should both reports remain essential, ensure the consistency of information between them.

## **Evaluation**

51. At the programme level, prior confirmation that projects meet the central criterion is not currently recorded in the computerised recording system for technical co-operation, TC Pride, making it difficult to obtain an agreed list of projects which meet the criterion. TC has a performance objective to ensure that 70 per cent of projects comply with the central criterion by 2007; and that country programmes support at least 80 per cent of the projects. One TC manager estimated that 60 per cent of projects in the 2003 ongoing programme met the central criterion; 20 per cent were traditional projects; and 20 per cent were somewhere between the two categories. To ensure robust validation of reported performance against objectives, **I recommend** that the TC Pride system should report whether projects meet the central criterion at the beginning of project life, or indicate where extra activity may be required. This would assist management monitoring of progress against objectives.

## **Human resource projects**

52. Despite the encouraging emphasis on model projects and a central criterion, traditional projects remain part of the TC programme. At the time of my staff's review in August 2003, there were eighty-two active projects related to human resource development and nuclear technology. These projects do not readily conform with the central criterion and model project principles, since they often have no time-related outcomes and may have unquantified objectives: for example, to upgrade and strengthen the skills and capabilities of human resources within the broad range of development of nuclear sciences and technology. Ongoing technical input from IAEA is usually assumed, with projects generally following one another, which may give rise to a risk to sustainability. Such projects therefore make it more difficult to clearly verify the achievement of targets for the central criterion. **I recommend** that TC review these projects to consider whether they fit with the central criterion approach and, if not, exclude them from assessment against the criterion. The target for achievement of 70 per cent of projects adhering to the central criterion by 2007 would then require reassessment.

## **Technical Cooperation Fund management**

53. At senior management level, the general oversight and management of budgets is essential to the planning, prioritisation and maintenance of project activity. Each year, in October, the Agency budgets for 'over-programming' during the following year. Over-programming aims to increase the total value of technical cooperation programmes delivered by recognising that unforeseen circumstances would delay delivery of some of the planned projects.

54. The Agency estimates the pledges it will receive on the assumption that 90 per cent of the promised amounts will be paid in the year of pledge. In October 2002, the Agency planned its programme for 2003, budgeting for pledges amounting to \$75 million, of which \$67 million would be

received in 2003. If this programme were fully completed the budget would be overcommitted by \$6 million (8 per cent after adjusting for minor sources of income).

55. By the end of 2003, the extent of over-programming amounted to \$17.5 million (24 per cent of the available resources of \$72.5 million, comprising new receipts plus unobligated funds carried over from prior years). This over-extension was mainly the result of a higher than expected contributions shortfall and the movement of currency exchange rates. The Agency took action in January 2004 to prioritise uncompleted projects and investigate available options to adjust the position. **I commend** the Agency's action towards developing appropriate monitoring mechanisms to provide earlier warning of such shortfalls in the future, to facilitate timely management action to minimise the potential adverse financial impact on programmes.

## AT THE PROJECT LEVEL

### Project planning

56. In an evaluation of Technical Cooperation programme planning in 2002, the Office of Internal Oversight reported that poor initial planning of projects resulted in a high percentage of extensions or continuations. Partly in response to this, TC established performance targets that 60 per cent of project outcomes and 70 per cent of project outputs would be achieved to time and budget by 2007. My staff considered how difficult these performance targets would be to achieve, by evaluating whether completed projects with approved model status were more likely to be finished within their planned duration than those without model status.

57. My staff found no evidence that model projects were less likely to overrun the planned duration than other projects. Figure 2 shows that of 41 completed model projects examined, 24 (59 per cent) overran the initial planned schedule, compared with 175 of 319 projects (55 per cent) without model status. The average overrun was consistently 1.5 years against the originally planned average duration of 2.3 years. Overruns tended to be at the higher budget level especially in the model project case, indicating that higher value projects may be more difficult to manage.

**Figure 2: Duration of projects against planned time**

Completed projects	Model status	Not model status	Total
Number in planned time	17	144	161
Number overrunning planned time	24	175	199
Average years of overrun	1.5 years	1.55 years	
Average budget	\$564,487	\$201,151	\$242,531
Average budget of overrun project	\$767,811	\$239,758	\$438,750

Source: TC Pride records.

58. Clearly project overruns can result from many reasons, some of which may be outside TC control, such as governmental delays. To limit these delays, the ongoing development of the central criterion and expansion of country frameworks should ensure that project work plans are fully agreed and supported by the recipient countries and participants. There remains scope for further development of project planning and monitoring if TC is to meet its objectives on a more comprehensive basis.

Robust budgets and timescales are necessary to support effective project management; and good monitoring ensures that early corrective action can be taken where needed.

59. **I recommend** that Technical Cooperation continue to strengthen project management, including the monitoring against time-related outcomes, to provide Member States with assurance over project progress against preset work plans. At the time of my review, the Agency was introducing project management courses to enhance results-based management. Two training courses were under consideration, one developed internally following consultation with departmental management and one through an external consultancy. I **encourage** the introduction of such training and **commend** Agency-wide project management training to meet identified business needs as well as to ensure the enhancement of staff skills and competencies.

### **Project objectives and outcomes**

60. In the projects reviewed, my staff found that model projects had a clearer definition of objectives, planned outcomes and performance indicators compared with traditional projects. One traditional project examined by my staff, for which a feasibility study for nuclear power plant had been originally completed in the 1970's, ran as a number of different projects in response to Member State requests, until it was finally cancelled in 2002, when Technical Cooperation and the country concerned accepted that the new technology was unlikely to be used in the near future. A health-based model project addressed such problems by establishing procedures in advance by which donors could withdraw from the project in the event that specified governmental support or timely approval was not provided. I **encourage** the Department of Technical Cooperation to consider establishing similar conditions for all parties in future project agreements, as part of the central criterion and country framework planning.

61. My staff found that data collection systems were not very comprehensive, hindering the reporting of results, especially in relation to outcomes. This problem is acknowledged in the Agency's mid-term report, confirming that data collection systems for baseline data and current performance are not yet in place for all programmes. As I indicated in my report last year, I **encourage** the Agency as a whole to maintain its efforts to put in place appropriate data gathering systems by which progress can be reported and robust validation checks made possible.

### **Data collection**

62. In my 1998 report on technical cooperation projects, I indicated that there was over-reliance on a single indicator – the implementation rate at which project funds were being spent – to assess progress. In 2003, for one of the six model projects examined by my staff, it was clear that there had been a certain amount of pressure to spend resources in the third quarter in the face of an implementation rate of 30 per cent against budget. As is now recognized generally throughout the Agency, performance assessment from the perspective of expenditure against budget does not provide a clear indication of results or outcomes achieved. Furthermore, by September 2003, TC had transferred resources amounting to \$8 million between project budgets totalling \$71 million, as part of its management of cash resources.

63. Reporting delivery against budget targets that are moving in this way does not facilitate a clear or complete picture of performance for senior management and Member States. In these circumstances, reported delivery will represent a higher percentage of the adjusted budget than would otherwise have been the case. It is important to monitor expenditure against budget in order to assess the progress of results against income, to ensure that budgets are not exceeded and that results are achieved in a timely manner. But, I **continue to endorse** the results-based approach, which incorporates an essential assessment of delivery achieved against predetermined outcome objectives, rather than merely against inputs provided.

## THEMATIC PLANNING

64. The principle of thematic planning validates priority areas for technical cooperation based on a clear understanding of the problem context; the comparative advantage of specific technical packages; and the roles, responsibilities and objectives of the principal stakeholders. Sterile insect technology (SIT) became one of the Agency's thematic plans in 2001. Sterile pests are reared in an insectary, sterilized with radiation, and then released into an infested environment where they mate with the wild insect population, preventing reproduction which in turn leads to pest control or elimination.

65. Experience has shown Agency experts that the effective use of SIT requires earlier suppression of the fly population to a level at which it can wipe out the population. This technique can be used against tsetse fly infestation in Africa, which the Food and Agriculture Organization has estimated causes livestock losses of 3 million cattle a year. The World Health Organization has reported that tsetse-borne disease resulted in 45,000 cases of trypanosomiasis in 1999, with an estimated total of 300,000–500,000 people being infected.

66. In August 2003, the Agency proposed to collaborate with the United Nations Fund for International Partnerships (UNFIP) in the phased creation of tsetse-free zones in Africa, with the aim of removing constraints to human health, productive agriculture and livestock systems caused by the tsetse fly. The proposal estimates the overall African impact of tsetse, including lost capacity, at \$4–4.5 billion annually. In November 2003, UNFIP approved a grant of \$300,000 to the Pan African Tsetse and Trypanosomiasis Eradication Campaign supported by the Agency.

67. Since the 1980's the Agency has provided some \$22 million excluding Agency staffing costs for tsetse control projects in Africa: with 43 projects implemented, 31 closed and 12 ongoing at the time of my staff's audit. Although these projects rendered areas of Africa temporarily free of tsetse, the sole area where re-infestation has not occurred is Zanzibar, an island environment cleared of the fly in 1997. A consultant report in 2003 concluded that the Zanzibar intervention through SIT had been technically highly successful in the eradication of the tsetse fly from Unguja Island. However, the report found the socio-economic benefit of the intervention to be less evident; and the rate of return of future projects, taking the costs of the SIT and the various other measures following SIT into account, merited careful evaluation.

68. In March 2002, the Agency estimated costs of SIT at \$1,000 per square kilometre, which it hoped to be able to reduce to \$500 per square kilometre by improved techniques. Other techniques have significantly reduced infestation from the tsetse fly in particular targeted insecticides (sequential aerosol technique, or SAT), which carried an estimated cost of \$269 per square kilometre for a successful suppression of tsetse in 16,000 square kilometres of Botswana. For technical reasons and cost efficiency, sequential aerosol techniques can spray an area to initially suppress the number of tsetse flies before Agency sterile insect technology eliminates the tsetse population.

69. Effective project management is clearly essential throughout Agency-supported SIT applications, to avoid the re-infestation problems which have previously reduced the sustainable impact of the investment. Non-resource constraints on progress remain the development of colonies of sterile flies; the planned timescale for visible sustainable results (up to ten years); and the co-ordination of the supply of sterile tsetse flies with the reduction of the fly population through other techniques across country and regional borders. National plans for two countries visited by my staff had estimated that resources of some \$92 million would be necessary over the first ten-year planning horizon to progress the campaign against tsetse infestation in those countries. The planned sources of funding included governmental support, funding from the Agency, from other international organisations and the private sector.

70. This is a very considerable scale of investment and effort to achieve the aims of the tsetse campaign. In 2003, the Agency began a widespread review of sterile insect technology, including a review by the Office of Internal Oversight Services of project financial controls and the feasibility of successfully achieving the project objectives of eradicating tsetse flies throughout sub-Saharan Africa. My staff reviewed the project management processes of SIT projects as part of this report in order to assist in an overarching assessment of the SIT thematic plan.

### **Mandate**

71. In two countries visited, the Agency has extended its activities beyond its usual mandate in the absence of funding from other international organisations and where alternative governmental support was not available. Agency projects did not focus only on the transfer of nuclear techniques for tsetse eradication but included funding the refurbishment of insect breeding facilities, SAT trials and the collection of baseline information on tsetse infestation. SAT has no nuclear technology component, does not readily fit into the mandate of the IAEA and appears closer to the mandates of Food and Agriculture Organization or the World Health Organization. Given the size of investment required, **I recommend** that the Agency clarify its strategic support for the full programme of eradication of the tsetse fly where techniques outside nuclear technology transfer are required.

### **National Plans**

72. **I welcome** the Agency's support for the development of focussed Member State national and regional campaigns addressing the social and economic impact of tsetse infestation. The plans will form part of the co-ordinated approach supported by the countries and the African Union. My staff reviewed governmental support for staffing, land, buildings and finance in countries they visited which, in accordance with the Agency's central criterion, should be maintained and extended throughout regions for which the technique is to be supported.

73. For one country visited the authorities had not approved or made available funds amounting to \$500,000, which the proposed project budget indicated were to be provided by the Member State; and the legislation to use nuclear techniques for sterilisation was still under governmental consideration when the Agency accepted the proposed budget. **I recommend** that the Agency jointly confirm with Member States that the national planning accords with its central criterion; and agree Agency and state inputs in addition to the results expected and associated performance indicators.

74. Two of the three countries visited by my staff were separately considering trials of SAT suppression techniques, to be funded in part by the Agency. In one country, the Agency had sponsored a consultant study into SAT suppression techniques costing over \$7,000. The consultant estimated the costs of a trial programme in the Buvuma islands of Lake Victoria at \$642,000, including hire of helicopters for spraying, purchase of a boat at \$175,000, other equipment and expert input. The estimated SAT cost per square kilometre, after discounting the costs of the boat which could be used in other projects, is still \$3,738 - a significant increase over the \$269 per square kilometre cost in Burkina Faso.

75. At the time of my staff's review, the Government had been unable to provide financial support to the project. Following the trial, tsetse flies could reinfest the island until sterile fly colonies can be developed, currently planned for the fifth year of the project. If the Agency maintains the funding of all parts of the tsetse eradication programme including SAT technology, the effective use of scant resources will become an essential element of project management. **I encourage** the Agency to consider whether there may be scope to reduce duplication and increase sustainability by co-ordinating Agency-funded trials, to allow the greatest opportunity for lessons to be transferred between regions; and to promote cost-efficiency by timing wild fly suppression with the delivery of the flies sterilised by nuclear technology.

## **Management of project objectives and milestones**

76. Until 2003, project objectives were set as the widespread elimination of the tsetse fly, which is outcome-focussed but not closely linked to achievable results within the duration of each project. The Agency has now refined the objectives to focus on aspects of the economic and medical impact of the tsetse fly, aiming for instance at tackling the effects of the tsetse fly on livestock populations and people in targeted areas. **I endorse** this new approach which reduces project expectations to more realistic levels; allows shorter time frames to be established; and permits baseline information on tsetse populations to be used to set milestones against which progress is measurable.

77. In the countries visited by my staff, milestones set in 2003 focussed on the build-up of sterile insect populations in insectaries currently under construction; and on capacity building by training of staff to run mass rearing facilities. Each country intends to build up colonies before marketing excess fly populations to other affected countries. My staff noted that in one country the Government would only approve planned loan arrangements for the expansion of the insect colonies based on governmental acceptance of a business case, which would assist project planning and monitoring.

## **Progress against country milestones**

78. The construction of insectaries and the establishment of mass fly colonies has proved problematic. One insectary was being extended using governmental funds for plans drawn up by an Agency-funded consultant. A new larger insectary was planned closer to airport facilities, to assist in the transfer of fly populations. One country was funding the construction of a large insectary to rear sterile flies on a mass basis, although the original schedule for full completion by September 2003 was subsequently revised to the completion of two of six units by April 2004. The government was reviewing the contractor's performance at the time of my staff's visit. In the third country visited, a new insectary was being finalised using Agency funds but was running some six months behind the original schedule. Such delays pose problems for effective project management of colony build-up, procurement of goods and equipment, and provision of timely support for staff training. My staff reviewed the Agency's project management of these areas.

## **Colony build-up**

79. In 2003, IAEA competitively tendered a contract to a company in Slovakia to develop pupae for transportation to insectaries in different regions of Africa at a cost of \$236,000 over three years, with a further \$100,000 of equipment to be supplied by the Agency. By September, the contractor had not achieved the tsetse pupae numbers specified in the contract, in part because the Agency had not ensured timely supply of equipment of acceptable quality. The Agency subsequently re-entered negotiations over the contractual terms after the contractor requested additional funding.

80. Colony build-up in each of the countries visited by my staff was also behind schedule because of the insectary construction delays and technical difficulties, with the largest colony consisting of some 20,000 insects against targets of 10 million insects by 2010. The build-up of the sterile fly colony is clearly a critical project management concern requiring successful co-ordination of regional agreements between insectaries on the transfer of numbers of sterile flies or pupae. Any delay in one colony could affect other colonies. **I encourage** the department of Technical Cooperation to obtain periodic confirmation of colony levels; and take appropriate action to consider contingency arrangements wherever possible in the event of unacceptable delays in colony development.

## **Procurement**

81. In five projects examined for audit, my staff noted problems related to the timely procurement of Agency equipment for projects. During their review of field activities, they noted that procurement procedures had not always been adapted to the delayed construction of insectaries, which had resulted



in two large stores of equipment being securely held in one country awaiting completion of construction. In each country my staff examined stored equipment supplied by the Agency. They found four shipments in particular that could be regarded as of inadequate quality or failing to meet the specifications originally requested:

- cloth fly traps costing \$30,000 had no pocket to hold the chemical attracting the fly, were of poor quality fabric and had no string for assembly of the trap;
- a power generator did not have the specified automatic switch-on facility and, despite power problems which had led to loss of flies transferred from the Agency's laboratories at Seibersdorf, had been left for five years before being installed in 2002;
- one top-loading washing machine supplied against a requirement for a front-loader had been accepted for use in cleaning overalls rather than the sterile fly equipment specified by the project; and
- seven ovens for sterilisation supplied to two field locations at a cost of over \$31,000 had inadequate insulation to retain heat and inadequate shelving. Once attention was drawn to this by audit enquiries, the country counterparts notified the Agency indicating that the ovens would have to be replaced, albeit increasing the risk of delay to the project.

82. In all the procurements examined by my staff, Technical Cooperation had paid supplier invoices on receipt of evidence of shipment relying on quality control by the recipient country counterpart. The audit findings indicate that there is a clear risk of inadequate quality or failures in delivery which could detrimentally affect project completion. In the case of the ovens, one had been initially supplied to the wrong country; and country counterparts stored the others without quality checks while awaiting construction of the insectaries. Such storage can result in the lapse of warranties before quality checking is completed.

83. **I recommend** that the Agency take steps in a more formal and systematic way to agree with country counterparts their role in quality checks of equipment supplied by the Agency; and reinforce this quality control with spot checks by visiting staff when they make their periodic visits to countries. The Office of Internal Oversight Services is investigating the propriety of the individual procurements to determine whether proper procedures were followed. Their review will consider whether there is scope to reduce procurement costs through more local procurement of items such as fabrics, rather than the transfer of equipment through airfreight services, which my staff found was not always justified by the urgency of the requirement but nevertheless involved significant cost.

### **Staff Training**

84. For the sterile insect technology projects examined by my staff, they found that training of staff on long-term scholarships of between one to two years' duration appeared more in accordance with considerations of human resource development than the apparent business needs of the projects. In two cases, country capacity building had not been supported by the return of the staff after graduation. **I recommend** that the Agency should consider whether training could be more focussed on well-defined project objectives, to ensure that project delivery does not suffer from long absences of key staff and that pre-determined benefits are achieved through the scheduled training.

### **Co-ordination**

85. The Pan-African Trypanosomosis Eradication Campaign (PATTEC) is the co-ordinating body for tsetse eradication in the African Union. PATTEC is part-funded by the IAEA and organised by one full-time Agency staff member. Agency management informed my staff that the African Union intended to fund the post from July 2004. In September 2003, PATTEC noted the wide scope and

multifaceted nature of the tsetse campaign, requesting Agency support for expansion of its activities in the short-term (over three years, with a budget of \$2.7 million), the medium term (3–6 years) and long-term (up to ten years).

86. Clearly there is support for the African Union campaign to address the impact of the tsetse fly. However, to ensure that the IAEA effectively manages its resources, **I recommend** the Agency ensure integration of its own contribution with all counterparts and supporting international bodies, under an overarching strategic plan against which the contributions and progress of all parties can be reported and readily monitored.

## **THE IMPACT OF EXTERNAL AUDIT REPORTS AND RECOMMENDATIONS**

### **Introduction**

87. In this final year of my appointment as External Auditor, it may be appropriate to consider what has been achieved by the Agency and the Secretariat in response to the reports and recommendations I have made during the eight years of my mandate. An assessment of the progress, impact and beneficial outcomes arising from the audit process may be helpful to Member States, the Board of Governors and my successors in informing their consideration of the overall governance and financial management of the Agency.

88. In carrying out my management audit responsibilities under the Financial Regulations, I have sought to address the significant areas of the Agency's activities and key infrastructure developments, including major management initiatives, through a structured programme of audit review in addition to my audit of the annual financial statements. My audit has covered the major operational and organisational areas of the Agency from a value for money or performance audit perspective. The aim of these reviews has been to contribute to improved financial management and control: towards improved efficiency and effectiveness of operations, through the provision of objective and independent advice on management processes.

89. My reports have covered the following management areas, in addition to issues arising directly from the financial audit of the Agency's accounts:

- In 1996, the financial control environment; the Programme Performance Assessment System; and duty travel.
- In 1997, staff contracting arrangements; management training; and procurement of goods and services.
- In 1998, technical cooperation projects; and computer policy.
- In 1999, strengthened Safeguards; and the introduction of the AFIMS accounting system.
- In 2000, Nuclear Safety, including the use of performance indicators, the Programme Performance Assessment System and the interrelationship with the activities of the Nuclear Energy Agency; IAEA's Treasury function; and information technology security.
- In 2001, corporate governance and internal control, through a review of internal audit, the management of procurement, the control of information technology developments, matrix management and staff succession planning. And

- In 2002, results-based management, information technology project development and the Agency's currency base.

90. Outcomes in relation to the more significant areas have been as follows.

### **Agency-wide, one-house perspective and cross-cutting initiatives**

91. At an early stage of his appointment, the Director-General set out a one-house perspective for the Agency, aiming to reduce duplication and inefficiency by encouraging Agency-wide procedures and systems. By 2002, the Agency had established crosscutting initiatives between departments in specific areas of environment, quality assurance, knowledge management, security and protection against nuclear terrorism, and research reactors.

92. I commented in 2001 on elements of the matrix management initiative; and in a number of reports have encouraged progress towards the cost effective use of Agency-wide systems with centralised support services, particularly in relation to computerised systems which are ubiquitous and which account for substantial budgetary and operational investment on which the Agency is dependant. I examined for example the benefits of improved standardisation within information technology (IT) systems progressing from a mainframe-based environment to decentralisation; recommended the introduction of an IT strategy and cost benefit analysis of new systems; estimated the dividend provided by past IT investments; reviewed future investment strategies and progress towards an Agency-wide IT management structure; and drew attention to business and system continuity risks during the introduction of new accounting systems.

93. My observations and recommendations on risk assessment were intended to assist the Agency to plan an IT strategy; to introduce contingency planning for new systems; and provided assurance to Member States that the funding for equipment replacement was necessary. The Agency is currently assessing the costs and benefits of introducing an integrated information system for finance and administration with Agency-wide application.

### **Results based programme reporting and management:**

94. From the late 1990s, the Agency has moved away from a traditional emphasis on assessing and reporting programme delivery in terms of expenditure against budget, towards the measurement of progress against specific objectives and performance indicators. In three reports - on technical co-operation projects in 1998, Nuclear Safety in 2000 and Results-Based Management in 2001 - I provided advice on the introduction of performance indicators, results based processes and the related need for robust monitoring systems. My staff provided guidance on best practices for performance measurement and the use of performance indicators within the Agency; and made recommendations for the adoption of suitable systems to collect and analyse data. Following my recommendations, the Agency established the use of milestones; improved review procedures and training; considerably reduced the number of performance indicators to focus more effectively on key outcomes; is developing a basket of high-level global indicators to provide a more balanced view of progress to the governing body; and is making progress towards enhanced and more meaningful reporting.

### **Corporate governance and internal control**

95. Sound corporate governance is essential to support the achievement of programme and strategic objectives, especially at times of great change. The maintenance of effective internal control is an essential element to good governance and to the satisfactory stewardship and management of the Agency's funds. My staff regularly reviewed the continuing adequacy of key areas of the Agency's internal controls, including the quality of service provided by the internal audit section of the Office of Internal Oversight Services. Most recently, Internal Audit has filled previously vacant posts to strengthen its capacity to provide independent and objective assurance that cost effective internal

controls are in place; has strengthened arrangements for follow-up of audit recommendations; and introduced procedures to estimate cost savings from its audit reviews.

### **Human resource management**

96. Between 1997 and 2003, I reported on staff contracting and management training, and examined the Agency's staff rotation policies, which limit the duration of continuous employment with a resultant need for effective staff succession planning. I encouraged the enhancement of focussed management training and the introduction of guidance for project management where this can meet identified business needs. The Agency introduced management core curriculum training, which it continues to update as new business training needs are identified.

### **Technical Cooperation**

97. In two reports on initiatives taken to accelerate and enlarge the contribution of atomic energy to peace, health and prosperity throughout the world, I examined and made recommendations on programme developments introduced by the Department of Technical Cooperation in conjunction with other departments. Following my initial report on this in 1998, the Agency established a senior expert group which carried out an in-depth review of programme activities, reporting to the Board of Governors later that year. The initiatives following from this review generally increased project impact through collaboration with Member States, and resulted in improved reporting and project management. I have reported on progress in my present report.

### **Safeguards**

98. In 1999, after Member States agreed additional protocols to strengthen the assurance to be provided by Safeguards, my staff examined progress made on the introduction of strengthening and cost-efficiency measures. In my subsequent follow-up report, I noted the progress made within centralised planning, with improved project approval and management arrangements; development of an integrated safeguards framework; and better management information systems. Safeguards further addressed audit recommendations by piloting a time recording system for IT staff and establishing an integrated IT system.

### **Procurement**

99. As the Agency's second largest area of expenditure after human resources, I examined procurement on two occasions, in 1998 and 2001, advising on the need to strengthen purchasing arrangements and the Procurement Authorisation Committee; establish annual procurement planning; integrate the two separate procurement systems/units into a single procurement operation; and increase transparency in sole source procurement. Following these various recommendations, the Agency has informed me that it has taken steps to integrate the procurement function into a single entity with a view to improving the effectiveness and efficiency of its operation.

### **In general**

100. On a routine basis, my staff have advised the Secretariat on the presentation of the annual accounts and financial issues, to help the Agency provide a high and reliable standard of financial reporting to Member States, which is consistent with good practice and the United Nations Accounting Standards. In 2002 for example, with the aim of providing independent assurance on the Secretariat's report to the Board of Governors, I commented on the Agency's proposals to adopt the Euro in place of the US dollar for budgetary and financial purposes.

101. My staff have continually sought to maintain an open and productive working relationship with the Agency's administrative management on issues arising during the financial audit process, and I

have been able to provide clear, unqualified, audit opinions on the Agency's published accounts for the period 1996 to 2003.

### **Conclusion**

102. In relation to major programmatic or operational aspects, such as technical cooperation and performance measurement, my staff have carried out focussed reviews for the purposes of my annual reports and, where appropriate, further progress reviews in subsequent years. In addition each year, for the benefit of the Board of Governors and Member States, I have included in my report a commentary on follow-up to the previous year's audit recommendations.

103. As these follow-up reports have confirmed, the Director-General and the Secretariat have consistently provided a positive response to external audit recommendations and advice. They have demonstrated a predisposition to accept and implement audit recommendations wherever possible. I regard this as an important aspect of sound corporate governance, which supports an independent external audit process that is productive and which offers a constructive contribution to the Agency's operations and objectives, in accordance with the requirements and expectations of the IAEA and its governing body.

## **Other Financial Matters**

### **CASES OF FRAUD OR PRESUMPTIVE FRAUD**

104. As part of the external audit process, my staff discuss with management and with the Office of Internal Oversight Services any investigations into instances of fraud or presumptive fraud. There are no instances of financial loss from fraud or presumptive fraud which have been notified to me or to which I need draw attention at this time.

### **LOSSES, WRITE-OFFS AND EX-GRATIA PAYMENTS**

105. In accordance with Financial Regulation 10.5, the Agency has informed me of non-inventory write-offs totalling \$33,716 in 2003. The Agency has also informed me of the loss of 22 inventory items with a total value of \$83,504. With the exception of eight items valued at \$44,295, the Agency has recovered the cost of replacements from its insurers with no additional expenditure. The eight items are subject to discussions with the insurers and the Agency do not anticipate any net loss. The Agency made no ex-gratia payments in 2003.

## **FOLLOW-UP TO AUDIT RECOMMENDATIONS MADE IN 2002**

106. My 2002 report included recommendations relating to Results Based Management and Information Technology Project Management.

### **On Results Based Management**

107. The Agency developed a plan of action to implement my recommendations in full. I **recommended** that the Agency map its differing performance indicators, to ensure a logical relationship between the various levels of indicators and identify any gaps or duplications in

performance measurement. The Agency is examining relevant logical relationships between the indicators. I also **recommended** that the Agency review the scope to improve consultation with middle managers and other staff about their information needs, and obtain systematic feedback from Member States on the way Results Based Management is being implemented. The Agency has arranged consultations with staff; produced the Mid-Term Progress Report and is systematically discussing its general reporting with Member States at Board meetings.

108. I **recommended** a suitable resource monitoring methodology to allow staff costs to be monitored throughout the Agency projects; to record project start and completion dates; and to ensure that performance measures are more closely related to project timeframes and progress milestones. The Agency is developing procedures for these monitoring activities. To strengthen the overall level of project control and documentation, I **recommended** that the Agency take steps to develop an organisation-wide system under central project leadership. The system was under development in 2003 for implementation in 2004.

109. I **recommended** that Internal Audit establish a programme of review to verify the accuracy and reliability of performance information across the Agency. Internal Audit plans to implement such a programme as part of its schedule. Based on my **recommendation** that the Agency ensure the cost effectiveness of systems to monitor performance, the Agency will enforce its existing guidelines requiring performance indicators to be established only where cost effective data collection systems already exist. Agreeing with my **recommendation** that the Agency continue to refine and improve the relevance of performance indicators, the Agency will maintain its development of performance indicators based on the criteria recommended in my report.

### **On the Management of Information Technology Projects**

110. I **recommended** that all significant Information Technology (IT) project specifications incorporate clear milestones and implementation schedules against which to monitor progress; and that the IT project managers should agree testing and user acceptance criteria at the planning stage of IT projects. The Division of Information Technology is encouraging this approach, which assists users to take ownership of systems during implementation.

111. From the project planning stage, I **recommended** that the Agency ensure clearly defined roles and responsibilities for all IT projects and the retention of full records of the cost of implementation and maintenance. I also **recommended** that any longer-term IT plan should be based on a firm foundation, and that the Agency adopt the use of a systematic, industry standard, project methodology. The Division of Information Technology is now applying such a standard methodology.

## **ACKNOWLEDGEMENT**

112. I wish to record my appreciation for the cooperation and assistance extended by the Director General, the management and staff of the International Atomic Energy Agency during my period of appointment as External Auditor from 1996 to 2003. Without their cooperation, in particular from the Deputy Director General, Department of Management and his staff in responding to audit enquiries and recommendations, the effectiveness of the independent external audit process, and the value to the Agency of that scrutiny, would have been reduced.

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





## PART II

### Statements

#### **Text of a Letter dated 22 March 2004 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 2003, which I hereby approve. The financial statements have been prepared and signed by the Director, Division of Budget and Finance.

Accept, Sir, the assurances of my highest consideration.

(signed) MOHAMED ELBARADEI  
Director General



## STATEMENT I

**STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES**  
for the period ending 31 December 2003  
(expressed in United States dollars)

	REGULAR BUDGET FUND AND WORKING CAPITAL FUND		G E N E R A L F U N D										TRUST FUNDS AND RESERVE FUNDS		T O T A L		
			TECHNICAL COOPERATION FUND		EXTRABUDGETARY PROGRAMME FUND		TECHNICAL COOPERATION EXTRABUDGETARY FUND				FUND GROUP VI Note 11						
	FUND GROUP I						FUND GROUP II		FUND GROUP III				FUND GROUP IV		FUND GROUP V Note 10		
	Schedule/ Note	2003	2002	Schedule/ Note	2003	2002	2003	2002	2003	2002	2003	2002	2003	2002	Schedule	2003	2002
<b>I N C O M E</b>																	
Assessed contributions	S1	249 097 190	210 550 949													249 097 190	210 550 949
Special appropriation for the acquisition of safeguards equipment		-	1 847 000													-	1 847 000
Voluntary contributions				S8	57 432 170	58 302 516	50 353 275	42 355 734	11 779 103	5 624 543			375 626	451 334		119 940 174	106 734 127
Assessed programme costs				S9	2 649 195	2 363 301										2 649 195	2 363 301
Other/Miscellaneous income																	
Revenue producing activities	N5a	1 036 138	875 244													1 036 138	875 244
Funds received under inter-organization arrangements												(152 424)	(1 133 550)		(152 424)	(1 133 550)	
Jointly financed activities	N5b	3 329 176	2 906 362												3 329 176	2 906 362	
Income for services rendered		25 053	14 031												25 053	14 031	
Interest income	N19	1 739 594	2 753 522		701 696	1 207 453	797 879		76 900						3 316 069	3 960 975	
Currency exchange adjustments		365 158	62 111		99 531	(765 519)									464 689	(703 408)	
Other/Miscellaneous	N20	(70 249)	405 210		(16 594)	(21 559)	2 075	8 872							(84 768)	392 523	
<b>TOTAL INCOME</b>		255 522 060	219 414 429		60 865 998	61 086 192	51 153 229	42 364 606	11 856 003	5 624 543	(152 424)	(1 133 550)	375 626	451 334	379 620 492	327 807 554	
<b>TOTAL EXPENDITURE</b>	S6	254 891 282	214 117 270	N6	68 416 180	71 053 802	39 498 719	34 710 336	9 948 877	6 723 355	7 579	110 911	354 227	764 120	S7	373 116 864	327 479 794
Provision for unobligated balances of appropriations	S4	-	2 334 092												S4	-	2 334 092
<b>EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	S4	630 778	2 963 067		(7 550 182)	(9 967 610)	11 654 510	7 654 270	1 907 126	(1 098 812)	(160 003)	(1 244 461)	21 399	(312 786)		6 503 628	(2 006 332)
Prior period adjustments	N7a	(3 194 576)	(750 268)	N7b	1 759 820	24 448										(1 434 756)	(725 820)
Reserve for uncollected contributions		5 595 830	1 383 575													5 595 830	1 383 575
<b>NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>		3 032 032	3 596 374		(5 790 362)	(9 943 162)	11 654 510	7 654 270	1 907 126	(1 098 812)	(160 003)	(1 244 461)	21 399	(312 786)		10 664 702	(1 348 577)
Savings on or cancellation of prior periods' obligations	S4	1 108 783	2 297 639		2 230 148	2 780 318	430 542	401 062	69 649	514 921			4 263	4 881		3 843 385	5 998 821
Savings on unobligated balances of appropriations		22 128	-													22 128	-
Transfers to reserves	N8	750,000	50,000													750 000	50 000
Transfers from reserves		-	(1,847,000)													-	(1 847 000)
Net increase (decrease) in Working Capital Fund	S2	(4,140)	2,700													(4 140)	2 700
Credits to Member States	S5, N9	(2 335 816)	(75 886)													(2 335 816)	(75 886)
Fund balance, beginning of period		41 971 061	37 947 234		9 967 836	17 130 680	31 741 195	23 685 863	5 539 706	6 123 597	239 143	1 483 604	1 108 339	1 416 244		90 567 280	87 787 222
<b>RESERVES AND FUND BALANCES, END OF PERIOD</b>		44 544 048	41 971 061		6 407 622	9 967 836	43 826 247	31 741 195	7 516 481	5 539 706	79 140	239 143	1 134 001	1 108 339		103 507 539	90 567 280

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

## STATEMENT II

**STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES**  
**as at 31 December 2003**  
(expressed in United States dollars)

	REGULAR BUDGET FUND AND WORKING CAPITAL FUND  FUND GROUP I		G E N E R A L F U N D								TRUST FUNDS AND RESERVE FUNDS  FUND GROUP VI		T O T A L											
			TECHNICAL COOPERATION FUND  FUND GROUP II		EXTRABUDGETARY PROGRAMME FUND  FUND GROUP III		TECHNICAL COOPERATION EXTRABUDGETARY FUND																	
							MEMBER STATES AND INTERNATIONAL ORGANIZATIONS  FUND GROUP IV		UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)  FUND GROUP V															
Schedule/ Note	2003	2002	Schedule/ Note	2003	2002	2003	2002	2003	2002	2003	2002	Schedule	2003	2002										
<b>ASSETS</b>																								
Cash and term deposits		55 854 156	31 228 958		37 779 887	38 755 513		56 963 669	45 125 624		16 284 522	9 905 089		78 719	248 906		1 200 828	989 906		S12	168 161 781	126 253 996		
Accounts receivable																								
Assessed contributions receivable from Member States	S1, N12	60 800 224	43 945 009																			60 800 224	43 945 009	
Voluntary contributions receivable				S8	3 298 949	2 882 461																3 298 949	2 882 461	
Other contributions receivable				S9	6 924 325	7 110 467																6 924 325	7 110 467	
Other	N13a	4 909 467	11 041 177	N13b	4 222 200	4 790 440		454 297	796 180		501 546	154 306		37 964	55 153		2 814	213 654			10 128 288	17 050 910		
Clearing account - Travel	N13c	992 262	668 041																			992 262	668 041	
<b>TOTAL ASSETS</b>		122 556 109	86 883 185		52 225 361	53 538 881		57 417 966	45 921 804		16 786 068	10 059 395		116 683	304 059		1 203 642	1 203 560			250 305 829	197 910 884		
<b>LIABILITIES</b>																								
Contributions received in advance	S1, S2	26 874 200	5 974 190	S8, S9	4 931 207	2 343 103		22 222	22 222		500 000											32 327 629	8 339 515	
Unliquidated obligations	N14	26 353 055	24 187 530		33 639 940	34 080 220		11 469 797	11 748 004		8 769 587	4 517 490		6 900	27 225		69 641	95 221				80 308 920	74 655 690	
Provision for revaluation of cash	N16	22 762 616	10 487 595	N16	79 006	-																22 841 622	10 487 595	
Provision for unobligated balances of appropriations	S4	-	2 334 092																			-	2 334 092	
Accounts payable																								
Other	N15a	2 022 190	1 928 717	N15b	243 261	37 255		2 099 700	2 410 383		-	2 199		30 643	37 691							4 395 794	4 416 245	
<b>TOTAL LIABILITIES</b>		78 012 061	44 912 124		38 893 414	36 460 578		13 591 719	14 180 609		9 269 587	4 519 689		37 543	64 916		69 641	95 221				139 873 965	100 233 137	
<b>RESERVES AND FUND BALANCES</b>																								
Uncollected assessed contributions	S1	23 333 643	17 737 813	S9	6 924 325	7 110 467																30 257 968	24 848 280	
Other reserves	N8	1 200 000	450 000																			1 200 000	450 000	
Working Capital Funds	S2, S3	18 001 440	18 005 580																			18 001 440	18 005 580	
Surplus (deficits)	S4	2,008,965	5,777,668																			2 008 965	5 777 668	
Fund balances					6 407 622	9 967 836		43 826 247	31 741 195		7 516 481	5 539 706		79 140	239 143		1 134 001	1 108 339				58 963 491	48 596 219	
<b>TOTAL RESERVES AND FUND BALANCES</b>		44 544 048	41 971 061		13 331 947	17 078 303		43 826 247	31 741 195		7 516 481	5 539 706		79 140	239 143		1 134 001	1 108 339				110 431 864	97 677 747	
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		122 556 109	86 883 185		52 225 361	53 538 881		57 417 966	45 921 804		16 786 068	10 059 395		116 683	304 059		1 203 642	1 203 560				250 305 829	197 910 884	

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

## STATEMENT III

**STATEMENT OF CASH FLOW**  
**for the period ending 31 December 2003**  
(expressed in United States dollars)

	2003	2002
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Net excess (shortfall) of income over expenditure (Statement I)	10 664 702	(1 348 577)
(Increase) decrease in contributions receivable	(17 085 561)	(20 452 311)
(Increase) decrease in other accounts receivable & Clearing account - Travel	6 598 401	(3 826 612)
Increase (decrease) in contributions received in advance	23 988 114	986 160
Increase (decrease) in unliquidated obligations	5 653 230	2 614 707
Increase (decrease) in accounts payable	( 20 451)	442 592
Increase (decrease) in other liabilities	10 019 935	11 424 533
Less: Interest income	(3 316 069)	(3 960 975)
Currency exchange adjustments	( 464 689)	703 408
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>36 037 612</b>	<b>(13 417 075)</b>
<b>CASH FLOW FROM INVESTING AND FINANCING ACTIVITIES:</b>		
Plus: Interest income	3 316 069	3 960 975
Currency exchange adjustments	464 689	( 703 408)
<b>NET CASH FROM INVESTING AND FINANCING ACTIVITIES</b>	<b>3 780 758</b>	<b>3 257 567</b>
<b>CASH FLOW FROM OTHER SOURCES:</b>		
Savings on or cancellation of prior periods' obligations	3 843 385	5 998 821
Savings on unobligated balances of appropriations	22 128	-
Increase (decrease) in provision for uncollected contribution (TCF)	( 186 142)	66 839
Transfers to reserves	750 000	50 000
Transfers from reserves	-	(1 847 000)
Net increase (decrease) in Working Capital Fund	( 4 140)	2 700
Credits to Member States	(2 335 816)	( 75 886)
<b>NET CASH FROM OTHER SOURCES</b>	<b>2 089 415</b>	<b>4 195 474</b>
<b>NET INCREASE (DECREASE) IN CASH AND TERM DEPOSITS</b>	<b>41 907 785</b>	<b>(5 964 034)</b>
<b>CASH AND TERM DEPOSITS, BEGINNING OF PERIOD</b>	<b>126 253 996</b>	<b>132 218 030</b>
<b>TOTAL CASH AND TERM DEPOSITS, END OF PERIOD (Schedule S12)</b>	<b>168 161 781</b>	<b>126 253 996</b>
consisting of:		
Fund Group I - Regular Budget Fund and Working Capital Fund	55 854 156	31 228 958
Fund Group II - Technical Cooperation Fund	37 779 887	38 755 513
Fund Group III - Extrabudgetary Programme Fund	56 963 669	45 125 624
Fund Group IV - Technical Cooperation Extrabudgetary Fund	16 284 522	9 905 089
Fund Group V - United Nations Development Programme (UNDP)	78 719	248 906
Fund Group VI - Trust Funds and Reserve Funds	1 200 828	989 906
	168 161 781	126 253 996

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

**STATEMENT IV**

**STATEMENT OF REGULAR BUDGET APPROPRIATIONS  
for the period ending 31 December 2003**

(expressed in United States dollars)

Description of major programme	Appropriations			Expenditure				Balance
	a/ Adjusted	b/ Transfers	Revised	Disbursements	Unliquidated obligations	Unliquidated obligations for shared services and laboratory activities	Total	
1. Nuclear Power, Fuel Cycle and Nuclear Science	19 312 000	( 4 538)	19 307 462	17 900 836	1 131 996	272 186	19 305 018	2 444
2. Nuclear Techniques for Development and Environmental Protection	28 442 000	( 357)	28 441 643	24 619 713	3 168 453	653 284	28 441 450	193
3. Nuclear Safety and Protection against Radiation	20 941 000	18 368	20 959 368	20 201 028	569 471	188 869	20 959 368	-
4. Nuclear Verification and Security of Material	92 688 000	( 2 698)	92 685 302	83 002 178	8 784 675	896 996	92 683 849	1 453
5. Information Support Services	20 688 000	( 1 756)	20 686 244	18 623 057	557 823	1 504 418	20 685 298	946
6. Management of Technical Cooperation for Development	15 493 000	( 4 316)	15 488 684	14 974 005	477 671	34 683	15 486 359	2 325
7. Policy and General Management	54 008 000	( 4 703)	54 003 297	48 719 700	4 850 179	430 885	54 000 764	2 533
Appropriation Budget	251 572 000	-	251 572 000	228 040 517	19 540 268	3 981 321 c/	251 562 106	9 894
8. Reimbursable work for others	3 942 000	-	3 942 000	2 911 226	46 136	371 814	3 329 176	612 824
<b>T O T A L</b>	<b>255 514 000</b>	<b>-</b>	<b>255 514 000</b>	<b>230 951 743</b>	<b>19 586 404</b>	<b>4 353 135</b>	<b>254 891 282</b>	<b>622 718</b>

a/ Attachment to GC(46)/RES/5.

b/ Based on the decision of the Board of Governors on document (GOV/1999/15), an amount of \$18 368 was transferred to Major Programme 3 "Nuclear Safety and Protection against Radiation" in order to cover the cost of emergency assistance provided to Ecuador, Georgia, Nigeria and Qatar. To recover this advance, year-end unencumbered balances in the Regular Budget Appropriation Sections were used.

c/ Of this amount, \$2 758 970 represent unliquidated obligations relating to the Agency's Shared Support Costs and \$1 222 351 unliquidated obligations relating to the Agency's Laboratory.

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

**STATEMENT IV (SUPPLEMENTARY)**

**STATEMENT OF UNOBLIGATED BALANCES OF 2002 APPROPRIATIONS  
for the period ending 31 December 2003  
(expressed in United States dollars)**

Description of major programme	Unobligated balances of appropriations brought forward	Expenditure			Balance
		Disbursements	Unliquidated obligations	Total	
1. Nuclear Power, Fuel Cycle and Nuclear Science	157 210	112 141	45 069	157 210	-
2. Nuclear Techniques for Development and Environmental Protection	135 549	129 587	4 808	134 395	1 154
3. Nuclear Safety and Protection against Radiation	-	-	-	-	-
4. Nuclear Verification and Security of Material	412 473	38 317	374 155	412 472	1
5. Information Support Services	19 330	19 327	-	19 327	3
6. Management of Technical Cooperation for Development	13 722	8 877	-	8 877	4 845
7. Policy and General Management	1 579 683	581 999	997 684	1 579 683	-
<b>T O T A L</b>	<b>2 317 967</b>	<b>890 248</b>	<b>1 421 716</b>	<b>2 311 964</b>	<b>6 003</b>
Special Appropriation for the Acquisition of Safeguards Equipment	16 125	-	-	-	16 125
<b>GRAND T O T A L</b>	<b>2 334 092</b>	<b>890 248</b>	<b>1 421 716</b>	<b>2 311 964</b>	<b>22 128</b>

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





# PART III

## **SCHEDULES**

SCHEDULE S1

REGULAR BUDGET FUND  
STATUS OF CONTRIBUTIONS TO THE REGULAR BUDGET  
AS AT 31 DECEMBER 2003

(expressed in United States dollars)

Member State	2003				Outstanding at € 0.801	Prior years		Total outstanding at € 0.801	Advance payments and credits c/
	Assessed	a/ Credits	Payments	Total		Payments and credits in 2003 b/	Outstanding		
Afghanistan	15 291	-	-	-	15 291	-	109 215	124 506	-
Albania	6 547	46	-	46	6 501	-	-	6 501	-
Algeria	131 497	-	131 497	131 497	-	-	-	-	1 577
Angola	4 058	-	4 058	4 058	-	-	-	-	185
Argentina	2 402 706	-	-	-	2 402 706	1 256 460	4 026 873	6 429 579	-
Armenia	4 058	-	4 058	4 058	-	42 370	176 782	176 782	-
Australia	3 606 484	3 606 484	-	3 606 484	-	-	-	-	34 755
Austria	2 344 503	-	2 344 503	2 344 503	-	-	-	-	22 096
Azerbaijan	7 851	-	7 851	7 851	-	-	-	-	209
Bangladesh	17 382	-	17 382	17 382	-	-	-	-	185
Belarus	34 981	-	34 981	34 981	-	373 359	-	-	17 069
Belgium	2 678 523	-	2 678 523	2 678 523	-	-	-	-	25 875
Benin	4 368	-	-	-	4 368	-	10 585	14 953	-
Bolivia	17 456	139	-	139	17 317	-	-	17 317	-
Bosnia and Herzegovina	8 372	93	8 279	8 372	-	112 389	-	-	101
Botswana	19 659	825	-	825	18 834	-	-	18 834	-
Brazil	4 337 977	-	-	-	4 337 977	23 760	6 950 900	11 288 877	-
Bulgaria	24 302	-	24 302	24 302	-	-	-	-	209
Burkina Faso	4 368	-	-	-	4 368	46	605	4 973	-
Cameroon	17 445	232	-	232	17 213	-	-	17 213	-
Canada	6 058 048	-	6 058 048	6 058 048	-	-	-	-	7 079 977
Central African Republic	2 185	-	-	-	2 185	-	3 836	6 021	-
Chile	372 247	4 484	255 241	259 725	112 522	7 686	-	112 522	-
China	2 848 992	-	2 848 992	2 848 992	-	-	-	-	18 316
Colombia	353 853	-	-	-	353 853	58 780	315 326	669 179	-
Costa Rica	41 501	-	-	-	41 501	40 144	135 021	176 522	-
Côte d'Ivoire	17 473	-	-	-	17 473	-	70 534	88 007	-
Croatia	71 904	-	71 904	71 904	-	-	-	-	556
Cuba	61 159	-	-	-	61 159	48 512	46 097	107 256	-
Cyprus	82 490	-	82 490	82 490	-	-	-	-	672
Czech Republic	314 258	2 880	311 378	314 258	-	-	-	-	-
Democratic Republic of the Congo	8 737	-	-	-	8 737	-	185 254	193 991	-
Denmark	1 772 601	-	1 772 601	1 772 601	-	-	-	-	16 230
Dominican Republic	48 053	-	-	-	48 053	-	659 982	708 035	-
Ecuador	52 423	-	-	-	52 423	66 271	48 064	100 487	-

**SCHEDULE S1 (continued)**

Member State	2003				Prior years			Total outstanding at € 0.801	Advance payments and credits c/
	Assessed	a/ Credits	Payments	Total	Outstanding at € 0.801	Payments and credits in 2003 b/	Outstanding		
Egypt	156 236	-	156 236	156 236	-	-	-	-	1 182
El Salvador	37 133	-	-	-	37 133	-	209 021	246 154	-
Estonia	16 253	16 253	-	16 253	-	-	-	-	19 681
Ethiopia	7 224	7 224	-	7 224	-	-	-	-	8 745
Finland	1 206 646	-	1 206 646	1 206 646	-	-	-	-	12 729
France	15 307 276	-	15 307 276	15 307 276	-	-	-	-	153 486
Gabon	28 395	-	-	-	28 395	-	458 031	486 426	-
Georgia	10 920	-	-	-	10 920	-	805 736	816 656	-
Germany	23 738 722	2 719	23 736 003	23 738 722	-	-	-	-	228 414
Ghana	10 902	139	278	417	10 485	-	-	10 485	-
Greece	994 651	-	994 651	994 651	-	-	-	-	6 446
Guatemala	56 793	-	-	-	56 793	21 978	67 670	124 463	-
Haiti	4 368	-	-	-	4 368	-	318 681	323 049	-
Holy See	2 319	2 319	-	2 319	-	-	-	-	2 907
Hungary	207 676	207 676	-	207 676	-	-	-	-	246 753
Iceland	74 962	-	74 962	74 962	-	-	-	-	90 248
India	614 006	-	614 006	614 006	-	-	-	-	5 495
Indonesia	417 197	-	-	-	417 197	67 713	5 060	422 257	-
Iran, Islamic Republic of	488 908	2 968	2 880	5 848	483 060	444 495	-	483 060	-
Iraq	211 875	-	-	-	211 875	-	2 000 331	2 212 206	-
Ireland	753 788	-	753 788	753 788	-	-	-	-	5 240
Israel	1 058 051	4 858	1 053 193	1 058 051	-	4 678	-	-	3 373
Italy	12 011 695	74 246	11 937 449	12 011 695	-	4 227 776	-	-	53 249
Jamaica	8 737	-	-	-	8 737	8 626	26 616	35 353	-
Japan	47 036 041	-	47 036 041	47 036 041	-	-	-	-	482 460
Jordan	15 546	-	15 546	15 546	-	-	-	-	116
Kazakhstan	56 546	881	24 613	25 494	31 052	321 537	588 794	619 846	-
Kenya	16 231	-	16 231	16 231	-	187 721	-	-	139
Korea, Republic of	3 617 424	-	3 617 424	3 617 424	-	-	-	-	18 525
Kuwait	376 592	2 991	373 601	376 592	-	-	-	-	3 226
Latvia	18 261	-	18 261	18 261	-	-	-	-	19 674
Lebanon	24 028	-	-	-	24 028	301	21 491	45 519	-
Liberia	2 185	-	-	-	2 185	-	190 855	193 040	-
Libyan Arab Jamahiriya	124 378	2 272	109 018	111 290	13 088	-	-	13 088	-
Liechtenstein	14 856	-	14 856	14 856	-	-	-	-	139
Lithuania	32 465	-	32 465	32 465	-	-	-	-	278
Luxembourg	188 150	-	188 150	188 150	-	-	-	-	1 600
Madagascar	6 223	-	6 223	6 223	-	2 087	-	-	2 088
Malaysia	430 744	40 249	390 495	430 744	-	-	-	-	3 385
Mali	3 767	-	3 767	3 767	-	171 108	-	-	46

**SCHEDULE S1 (continued)**

Member State	2003				Prior years			Total outstanding at € 0.801	Advance payments and credits c/
	Assessed	a/ Credits	Payments	Total	Outstanding at € 0.801	Payments and credits in 2003 b/	Outstanding		
Malta	26 368	4 881	21 487	26 368	-	-	-	-	30 621
Marshall Islands	2 076	-	2 076	2 076	-	5 185	-	-	5 178
Mauritius	18 836	-	18 836	18 836	-	-	-	-	21 662
Mexico	2 269 465	-	-	-	2 269 465	2 056 798	29 047	2 298 512	-
Monaco	9 901	-	9 901	9 901	-	-	-	-	93
Mongolia	2 096	-	2 096	2 096	-	-	-	-	46
Morocco	87 248	-	87 248	87 248	-	79 630	-	-	742
Myanmar	19 642	139	-	139	19 503	-	-	19 503	-
Namibia	13 185	-	13 185	13 185	-	-	-	-	14 029
Netherlands	4 018 938	-	4 018 938	4 018 938	-	-	-	-	38 256
New Zealand	535 413	535 413	-	535 413	-	-	-	-	672 835
Nicaragua	2 030	-	2 030	2 030	-	14 680	-	-	713
Niger	2 185	-	-	-	2 185	-	63 536	65 721	-
Nigeria	95 711	85 799	9 912	95 711	-	-	-	-	-
Norway	1 425 535	1 425 535	-	1 425 535	-	-	-	-	1 786 584
Pakistan	112 020	-	112 020	112 020	-	-	-	-	1 090
Panama	30 385	30 385	-	30 385	-	-	-	-	232
Paraguay	32 764	-	-	-	32 764	8 823	117 734	150 498	-
Peru	246 822	-	-	-	246 822	37 121	365 960	612 782	-
Philippines	203 788	-	148 758	148 758	55 030	299 629	-	55 030	-
Poland	585 203	5 760	579 443	585 203	-	-	-	-	-
Portugal	895 141	-	895 141	895 141	-	-	-	-	41 642
Qatar	89 833	-	-	-	89 833	788	85 461	175 294	-
Republic of Moldova	4 368	-	-	-	4 368	-	376 675	381 043	-
Romania	110 836	-	110 836	110 836	-	-	-	-	1 020
Russian Federation	2 754 252	-	2 754 252	2 754 252	-	-	-	-	24 889
Saudi Arabia	1 100 897	-	1 100 897	1 100 897	-	515 352	-	-	10 341
Senegal	10 920	-	-	-	10 920	24 965	3 231	14 151	-
Serbia and Montenegro	36 355	3 005	33 350	36 355	-	-	-	-	487
Sierra Leone	2 185	-	-	-	2 185	14 341	155 767	157 952	-
Singapore	923 860	-	923 860	923 860	-	796 196	-	-	3 571
Slovakia	77 222	-	77 222	77 222	-	-	-	-	626
Slovenia	190 627	-	190 627	190 627	-	-	-	-	1 414
South Africa	753 231	-	753 231	753 231	-	-	-	-	6 724
Spain	5 974 564	-	5 974 564	5 974 564	-	-	-	-	60 745
Sri Lanka	32 729	232	5 230	5 462	27 267	28 211	-	27 267	-
Sudan	13 106	-	-	-	13 106	21 448	8 880	21 986	-
Sweden	2 430 507	2 591	2 427 916	2 430 507	-	-	-	-	25 272
Switzerland	2 993 128	-	2 993 128	2 993 128	-	-	-	-	27 955
Syrian Arab Republic	148 715	-	148 715	148 715	-	7 631	-	-	1 182

**SCHEDULE S1 (continued)**

Member State	2003				Outstanding at € 0.801	Prior years		Total outstanding at € 0.801	Advance payments and credits c/
	Assessed	a/ Credits	Payments	Total		Payments and credits in 2003 b/	Outstanding		
Tajikistan	2 185	-	-	-	2 185	2 573	6 431	8 616	-
Thailand	465 459	-	465 459	465 459	-	7 181	-	-	-
The former Yugoslav Republic of Macedonia	13 106	-	-	-	13 106	30 847	290	13 396	-
Tunisia	56 358	-	56 358	56 358	-	-	-	-	510
Turkey	883 177	8 092	836 955	845 047	38 130	-	-	38 130	-
Uganda	10 920	-	-	-	10 920	15 578	187 851	198 771	-
Ukraine	101 261	-	101 261	101 261	-	-	-	-	21 562
United Arab Emirates	518 565	-	518 565	518 565	-	922	-	-	4 173
United Kingdom of Great Britain and Northern Ireland	12 801 593	-	12 801 593	12 801 593	-	-	-	-	15 472 359
United Republic of Tanzania	7 534	7 534	-	7 534	-	-	-	-	46
United States of America	68 068 305	593 795	42 362 797	42 956 592	25 111 713	11 256 654	-	25 111 713	-
Uruguay	168 189	-	-	-	168 189	-	298 905	467 094	-
Uzbekistan	21 844	-	-	-	21 844	51 593	320 379	342 223	-
Venezuela	434 670	-	-	-	434 670	248 677	697 249	1 131 919	-
Vietnam	24 302	360	23 942	24 302	-	-	-	-	-
Yemen	13 521	-	13 521	13 521	-	-	-	-	185
Zambia	3 887	-	3 887	3 887	-	-	-	-	46
Zimbabwe	17 473	-	-	-	17 473	-	57 025	74 498	-
<b>Sub-total</b>	<b>249 076 358</b>	<b>6 683 499</b>	<b>204 939 384</b>	<b>211 622 883</b>	<b>37 453 475</b>	<b>23 012 620</b>	<b>20 205 781</b>	<b>57 659 256</b>	<b>26 864 466</b>
<b><u>New Members:</u></b>									
Eritrea d/	2 185	-	-	-	2 185	-	2 113	4 298	-
Honduras e/	7 726	-	7 726	7 726	-	-	-	-	-
Kyrgyz Republic f/	2 185	-	-	-	2 185	-	-	2 185	-
Seychelles g/	4 368	-	-	-	4 368	-	-	4 368	-
<b>Sub-total</b>	<b>16 464</b>	<b>-</b>	<b>7 726</b>	<b>7 726</b>	<b>8 738</b>	<b>-</b>	<b>2 113</b>	<b>10 851</b>	<b>-</b>
<b><u>Former Members:</u></b>									
Cambodia h/	4 368	-	-	-	4 368	-	255 442	259 810	-
Democratic People's Republic of Korea i/	-	-	-	-	-	-	152 161	152 161	-
Yugoslavia j/	-	-	-	-	-	-	2 718 146	2 718 146	-
<b>Sub-total</b>	<b>4 368</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 368</b>	<b>-</b>	<b>3 125 749</b>	<b>3 130 117</b>	<b>-</b>
<b>GRAND TOTAL</b>	<b>249 097 190</b>	<b>6 683 499</b>	<b>204 947 110</b>	<b>211 630 609</b>	<b>37 466 581</b>	<b>23 012 620</b>	<b>23 333 643</b>	<b>60 800 224</b>	<b>26 864 466</b>

a/ These amounts reflect advance payments of 2003 Regular Budget contributions (\$5 974 130 ), cash surplus credits (\$696 949) and Working Capital Fund credits (\$12 420) applied against 2003 Regular Budget contributions.

b/ These amounts reflect payments received during 2003 (\$22 897 450), cash surplus credits (\$84 930) and Working Capital Fund credits (\$30 240).

c/ These amounts reflect advance payments of 2004 Regular Budget contributions (\$25 334 894 ) and cash surplus credits (\$1 526 560) applied against 2004 Regular Budget contributions.

d/ Eritrea became a Member of the Agency on 20 December 2002.

e/ Honduras became a Member of the Agency on 24 February 2003.

f/ Kyrgyz Republic became a Member of the Agency on 10 September 2003.

g/ Seychelles became a Member of the Agency on 22 April 2003.

h/ Cambodia withdrew from membership on 26 March 2003.

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

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

**SCHEDULE S2**

**STATUS OF THE WORKING CAPITAL FUND  
AS AT 31 DECEMBER 2003**  
(expressed in United States dollars)

	2003	2002
Balance as at 1 January	17 970 132	17 776 836
Receipts/(Refunds)		
From Member States	17 894	( 303 193)
From the Regular Budget Fund	-	496 489
Balance as at 31 December	<u>17 988 026</u>	<u>17 970 132</u>
Established Level	18 000 000	18 000 000
Add: Net increase due to new Member States assessments	<u>1 440</u>	<u>5 580</u>
Total (Statement II/Schedule S3)	18 001 440	18 005 580
Add: Advance contributions from Member States (Schedule S3)	9 734	1 080
Less: Due from Member States (Schedule S3)	<u>( 23 148)</u>	<u>( 36 528)</u>
Balance as at 31 December	<u>17 988 026</u>	<u>17 970 132</u>

## SCHEDULE S3

**STATUS OF ADVANCES TO THE WORKING CAPITAL FUND**  
**AS AT 31 DECEMBER 2003**  
(expressed in United States dollars)

Member State	Assessed	Paid	Outstanding	Advance payments
Afghanistan	1 260	540	720	-
Albania	540	540	-	-
Algeria	12 060	12 060	-	-
Angola	360	360	-	-
Argentina	198 000	198 000	-	-
Armenia	360	360	-	-
Australia	280 080	280 080	-	-
Austria	162 900	162 900	-	-
Azerbaijan	720	720	-	-
Bangladesh	1 620	1 620	-	-
Belarus	3 240	3 240	-	-
Belgium	194 400	194 400	-	-
Benin	360	360	-	-
Bolivia	1 440	1 440	-	-
Bosnia and Herzegovina	720	720	-	-
Botswana	1 620	1 620	-	-
Brazil	357 480	357 480	-	-
Bulgaria	2 160	2 160	-	-
Burkina Faso	360	360	-	-
Cameroon	1 440	1 440	-	-
Canada	440 460	440 460	-	-
Central African Republic	180	-	180	-
Chile	31 860	31 860	-	-
China	263 880	263 880	-	-
Colombia	29 160	29 160	-	-
Costa Rica	3 420	3 420	-	-
Cote d'Ivoire	1 440	1 440	-	-
Croatia	6 660	6 660	-	-
Cuba	5 040	5 040	-	-
Cyprus	6 480	6 480	-	-
Czech Republic	29 340	29 340	-	1 971
Democratic Republic of the Congo	720	720	-	-
Denmark	128 880	128 880	-	-
Dominican Republic	3 960	1 600	2 360	-
Ecuador	4 320	4 320	-	-
Egypt	13 860	13 860	-	-
El Salvador	3 060	1 000	2 060	-
Estonia	1 620	1 620	-	-
Ethiopia	720	720	-	-
Finland	89 820	89 820	-	-
France	1 112 940	1 112 940	-	-
Gabon	2 340	2 340	-	-
Georgia	900	-	900	-
Germany	1 681 560	1 681 560	-	-
Ghana	900	900	-	-
Greece	92 700	92 700	-	-
Guatemala	4 680	4 680	-	-
Haiti	360	200	160	-
Holy See	180	180	-	-
Hungary	20 700	20 700	-	-

**SCHEDULE S3 (continued)**

Member State	Assessed	Paid	Outstanding	Advance payments
Iceland	5 580	5 580	-	-
India	58 680	58 680	-	-
Indonesia	34 380	34 380	-	-
Iran, Islamic Republic of	40 320	40 320	-	-
Iraq	17 460	5 760	11 700	-
Ireland	50 760	50 760	-	-
Israel	71 460	71 460	-	-
Italy	871 740	871 740	-	-
Jamaica	720	720	-	-
Japan	3 359 520	3 359 520	-	-
Jordan	1 440	1 440	-	-
Kazakhstan	4 860	4 860	-	-
Kenya	1 440	1 440	-	-
Korea, Republic of	318 780	318 780	-	-
Kuwait	25 200	25 200	-	-
Latvia	1 620	1 620	-	-
Lebanon	1 980	1 980	-	-
Liberia	180	180	-	-
Libyan Arab Jamahiriya	11 520	11 520	-	-
Liechtenstein	1 080	1 080	-	-
Lithuania	2 880	2 880	-	-
Luxembourg	13 680	13 680	-	-
Madagascar	540	540	-	-
Malaysia	40 500	40 500	-	-
Mali	360	360	-	-
Malta	2 520	2 520	-	-
Marshall Islands	180	180	-	-
Mauritius	1 800	1 800	-	-
Mexico	187 020	187 020	-	-
Monaco	720	720	-	-
Mongolia	180	180	-	-
Morocco	7 740	7 740	-	-
Myanmar	1 620	1 620	-	-
Namibia	1 260	1 260	-	-
Netherlands	299 160	299 160	-	-
New Zealand	41 580	41 580	-	-
Nicaragua	180	180	-	-
Niger	180	180	-	-
Nigeria	9 540	9 540	-	-
Norway	111 420	111 420	-	-
Pakistan	10 440	10 440	-	-
Panama	3 060	3 060	-	-
Paraguay	2 700	2 700	-	-
Peru	20 340	20 340	-	-
Philippines	17 280	17 280	-	-
Poland	54 540	54 540	-	3 594
Portugal	79 560	79 560	-	-
Qatar	5 760	5 760	-	-
Republic of Moldova	360	360	-	-
Romania	10 080	10 080	-	-



**SCHEDULE S3 (continued)**

Member State	Assessed	Paid	Outstanding	Advance payments
Russian Federation	205 020	205 020	-	360
Saudi Arabia	95 400	95 400	-	-
Senegal	900	900	-	-
Sierra Leone	180	180	-	-
Singapore	67 680	67 680	-	-
Slovakia	7 380	7 380	-	-
Slovenia	13 860	13 860	-	-
South Africa	70 200	70 200	-	-
Spain	433 620	433 620	-	-
Sri Lanka	2 700	2 700	-	-
Sudan	1 080	1 080	-	-
Sweden	176 760	176 760	-	-
Switzerland	217 620	217 620	-	540
Syrian Arab Republic	13 860	13 860	-	-
Tajikistan	180	180	-	-
Thailand	43 380	43 380	-	3 130
The former Yugoslav Republic of Macedonia	1 080	1 080	-	-
Tunisia	5 220	5 220	-	-
Turkey	75 780	75 780	-	-
Uganda	900	900	-	-
Ukraine	9 000	9 000	-	-
United Arab Emirates	34 920	34 920	-	-
United Kingdom of Great Britain & Northern Ireland	952 920	952 920	-	-
United Republic of Tanzania	720	720	-	-
United States of America	4 500 000	4 500 000	-	-
Uruguay	13 860	9 692	4 168	-
Uzbekistan	1 800	1 800	-	-
Venezuela	35 820	35 820	-	-
Vietnam	2 160	2 160	-	139
Yemen	1 260	1 260	-	-
Yugoslavia, Federal Republic of	3 420	3 420	-	-
Zambia	360	360	-	-
Zimbabwe	1 440	1 440	-	-
<u>Former Member:</u>				
Cambodia a/	360	180	180	-
Sub-total	18 000 000	17 977 572	22 428	9 734
<u>New Members:</u>				
Eritrea b/	180	-	180	-
Honduras c/	720	720	-	-
Kyrgyz Republic d/	180	-	180	-
Seychelles e/	360	-	360	-
Sub-total	1 440	720	720	-
<b>TOTAL</b>	<b>18 001 440</b>	<b>17 978 292</b>	<b>23 148</b>	<b>9 734</b>

a/ Cambodia withdrew from the Agency on 26 March 2003.

b/ Eritrea became a Member of the Agency on 20 December 2002.

c/ Honduras became a Member of the Agency on 24 February 2003.

d/ Kyrgyz Republic became a Member of the Agency on 10 September 2003.

e/ Seychelles became a Member of the Agency on 22 April 2003.

**SCHEDULE S4**

**REGULAR BUDGET FUND**

**STATUS OF CASH SURPLUSES  
AS AT 31 DECEMBER 2003  
(expressed in United States dollars)**

	2003	2002
<u>Current year</u>		
Receipts	217 942 569	192 980 931
Disbursements (Statement IV)	(230 951 743)	(190 936 364)
	<hr/>	<hr/>
Excess (shortfall) of receipts over disbursements	(13 009 174)	2 044 567
Unliquidated obligations (Statement IV)	(23 939 539)	(23 180 906)
Provision for unobligated balances of appropriations	-	(2 334 092)
	<hr/>	<hr/>
Provisional deficit	(36 948 713)	(23 470 431)
Contributions receivable (Schedule S1)	37 466 581	26 207 196
Miscellaneous income receivable	112 910	226 302
	<hr/>	<hr/>
Excess (shortfall) of income over expenditure - (Statement I)	630 778	2 963 067
<u>Disposition of prior year's provisional surplus (deficit)</u>		
Prior year provisional deficit	(23 470 431)	(6 636 948)
Receipt of:		
Contributions all prior years (Schedule S1)	23 012 620	6 137 270
Miscellaneous income	226 302	520 555
Savings on liquidation of prior years' obligations	1 108 783	2 297 639
Savings on unobligated balances of appropriations	22 128	
	<hr/>	<hr/>
Prior year cash surplus/(deficit)	899 402	2 318 516
Other surpluses: (Schedule S5)		
Cash surpluses withheld pending receipt of contributions	478 785	496 085
	<hr/>	<hr/>
<b>Total surplus (Statement II)</b>	<b>2 008 965</b>	<b>5 777 668</b>

## SCHEDULE S5

**REGULAR BUDGET FUND**  
**I. SHARES OF MEMBER STATES IN THE 2002 CASH SURPLUS**  
(expressed in United States dollars)

Member State	2002 Scale of assessment %	Allocation amount \$
Afghanistan	0.006	54
Albania	0.002	18
Algeria	0.053	477
Angola	0.002	18
Argentina	0.879	7 906
Armenia	0.002	18
Australia	1.603	14 408
Austria	0.933	8 391
Azerbaijan	0.003	27
Bangladesh	0.007	63
Belarus	0.014	126
Belgium	1.112	10 001
Benin	0.002	18
Bolivia	0.006	54
Bosnia and Herzegovina	0.003	27
Botswana a/	0.008	72
Brazil	1.698	15 263
Bulgaria	0.010	90
Burkina Faso	0.002	18
Cameroon	0.006	54
Canada	2.520	22 656
Central African Republic	0.001	9
Chile	0.151	1 358
China	1.173	10 550
Colombia	0.142	1 277
Costa Rica	0.015	135
Côte d'Ivoire	0.006	54
Croatia	0.030	270
Cuba	0.022	198
Cyprus	0.033	297
Czech Republic	0.144	1 295
Democratic Republic of the Congo	0.003	27
Denmark	0.738	6 638
Dominican Republic	0.018	162
Ecuador	0.019	171
Egypt	0.062	558
El Salvador	0.014	126
Eritrea a/	0.001	9
Estonia	0.007	63
Ethiopia	0.003	27
Finland	0.514	4 623
France	6.370	57 274
Gabon	0.010	90
Georgia	0.004	36
Germany	9.625	86 540

**SCHEDULE S5 (continued)**

Member State	2002 Scale of assessment %	Allocation amount \$
Ghana	0.004	36
Greece	0.412	3 705
Guatemala	0.021	189
Haiti	0.002	18
Holy See	0.001	9
Hungary	0.092	827
Iceland	0.032	288
India	0.261	2 347
Indonesia	0.153	1 376
Iran, Islamic Republic of	0.192	1 727
Iraq	0.097	872
Ireland	0.290	2 608
Israel	0.409	3 678
Italy	4.991	44 880
Jamaica	0.003	27
Japan	19.230	172 910
Jordan	0.006	54
Kazakhstan	0.022	198
Kenya	0.006	54
Korea, Republic of	1.315	11 818
Kuwait	0.144	1 295
Latvia	0.007	63
Lebanon	0.009	81
Liberia	0.001	9
Libyan Arab Jamahiriya	0.051	459
Liechtenstein	0.006	54
Lithuania	0.013	117
Luxembourg	0.078	701
Madagascar	0.002	18
Malaysia	0.180	1 619
Mali	0.002	18
Malta	0.011	99
Marshall Islands	0.001	9
Mauritius	0.008	72
Mexico	0.832	7 483
Monaco	0.004	36
Mongolia	0.001	9
Morocco	0.034	306
Myanmar	0.007	63
Namibia	0.006	54
Netherlands	1.712	15 389
New Zealand	0.237	2 132
Nicaragua	0.001	9
Niger	0.001	9
Nigeria	0.047	423
Norway	0.637	5 729
Pakistan	0.046	414
Panama	0.014	126
Paraguay	0.012	108
Peru	0.091	818

**SCHEDULE S5 (continued)**

Member State	2002 Scale of assessment %	Allocation amount \$
Philippines	0.077	692
Poland	0.269	2 419
Portugal	0.354	3 184
Qatar	0.033	297
Republic of Moldova	0.002	18
Romania	0.045	405
Russian Federation	1.175	10 568
Saudi Arabia	0.424	3 813
Senegal	0.004	36
Serbia and Montenegro a/	0.016	144
Sierra Leone	0.001	9
Singapore	0.342	3 076
Slovakia	0.033	297
Slovenia	0.079	710
South Africa	0.312	2 806
Spain	2.482	22 314
Sri Lanka	0.012	108
Sudan	0.005	45
Sweden	1.012	9 102
Switzerland	1.248	11 224
Syrian Arab Republic	0.062	558
Tajikistan a/	0.001	9
Thailand	0.209	1 880
The former Yugoslav Republic of Macedonia	0.005	45
Tunisia	0.023	207
Turkey	0.338	3 040
Uganda	0.004	36
Ukraine	0.040	360
United Arab Emirates	0.200	1 799
United Kingdom of Great Britain and Northern Ireland	5.455	49 044
United Republic of Tanzania	0.003	27
United States of America	25.799	231 974
Uruguay	0.057	513
Uzbekistan	0.008	72
Venezuela	0.160	1 439
Vietnam	0.011	99
Yemen	0.006	54
Zambia	0.002	18
Zimbabwe	0.006	54
Sub-total	100.024	899 384
<u>Former Member:</u>		
Cambodia b/	0.002	18
<b>TOTAL (Schedule S4)</b>	<b>100.026 c/</b>	<b>899 402</b>

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

b/ Cambodia withdrew from membership on 26 March 2003.

c/ 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 difference was taken into account.

**SCHEDULE S5 (continued)**

**II. STATUS OF OTHER CASH SURPLUSES WITHHELD PENDING  
RECEIPT OF CONTRIBUTIONS AS AT 31 DECEMBER 2003**  
(expressed in United States dollars)

Budget years	31 December 2002	Surrendered	31 December 2003
1959-1968	1 836	-	1 836
1979-1990	100 209	6 897	93 312
1992	32 955	984	31 971
1993	23 892	1 048	22 844
1994	79 645	3 528	76 117
1995	4 238	630	3 608
1996	114 546	41 549	72 997
1997	55 683	2 007	53 676
1998	66 929	17 631	49 298
1999	16 152	732	15 420
2001	2 318 516	2 260 810	57 706
<b>TOTAL (Schedule S4)</b>	<b>2 814 601</b>	<b>2 335 816</b>	<b>478 785</b>

## SCHEDULE S6

**REGULAR BUDGET FUND**  
**REGULAR BUDGET 2003**  
**SUMMARY BY ITEM OF EXPENDITURE**  
(expressed in United States dollars)

Item of expenditure	2003 Adjusted budget a/	Expenditures			Balance
		Disbursements	Unliquidated obligations	Total expenditure	
Salaries - established posts - P	65 051 500	61 811 477	-	61 811 477	3 240 023
Temporary assistance - P/MT	5 233 400	5 122 583	-	5 122 583	110 817
Temporary assistance - P/ST	632 900	656 684	-	656 684	(23 784)
Salaries - established posts - GS	32 038 500	30 940 649	-	30 940 649	1 097 851
Temporary assistance - GS/MT	2 349 100	3 287 768	-	3 287 768	(938 668)
Temporary assistance - GS/ST	646 500	1 202 007	-	1 202 007	(555 507)
Common staff costs	41 431 600	44 627 216	-	44 627 216	(3 195 616)
Overtime	241 100	352 570	-	352 570	(111 470)
<b>Sub-total: Staff costs</b>	<b>147 624 600</b>	<b>148 000 954</b>	<b>-</b>	<b>148 000 954</b>	<b>(376 354)</b>
Travel - staff	11 141 700	7 963 229	1 902 883	9 866 112	1 275 588
Travel - non-staff	7 188 300	5 637 800	296 183	5 933 983	1 254 317
<b>Sub-total: Travel costs</b>	<b>18 330 000</b>	<b>13 601 029</b>	<b>2 199 066</b>	<b>15 800 095</b>	<b>2 529 905</b>
Interpretation Services	916 100	656 063	113 054	769 117	146 983
Representation and hospitality	241 600	254 001	1 380	255 381	(13 781)
Training	797 100	327 831	156 191	484 022	313 078
Equipment: leased or rented	355 100	250 425	50 439	300 864	54 236
Equipment: purchased/construction work	8 144 200	2 132 777	6 181 313	8 314 090	(1 69 890)
Supplies and materials	6 501 600	4 026 801	1 069 399	5 096 200	1 405 400
General operating expenses	17 303 100	15 287 961	4 077 510	19 365 471	(2 062 371)
Contracts	4 413 200	3 283 733	2 778 838	6 062 571	(1 649 371)
Research and technical contracts	5 037 000	1 988 271	2 702 949	4 691 220	345 780
Miscellaneous	3 304 700	3 198 277	210 129	3 408 406	(103 706)
<b>Sub-total: Other direct costs</b>	<b>47 013 700</b>	<b>31 406 140</b>	<b>17 341 202</b>	<b>48 747 342</b>	<b>(1 733 642)</b>
Direct Implementation Costs	10 310 000	10 038 611	433 345	10 471 956	(161 956)
Management and Operation Costs	4 561 000	3 830 334	789 006	4 619 340	(58 340)
<b>Sub-total: Laboratory Activities</b>	<b>14 871 000</b>	<b>13 868 945</b>	<b>1 222 351</b>	<b>15 091 296</b>	<b>(220 296)</b>
Translation and Records Services	6 713 600	6 448 239	192 281	6 640 520	73 080
Printing Services	3 187 000	2 803 719	475 619	3 279 338	(92 338)
Publishing Services	3 049 000	2 932 021	118 480	3 050 501	(1 501)
Data Processing Application Services	865 100	734 622	380 756	1 115 378	(250 278)
Data Processing Central Services (unallocated)	5 710 000	4 506 852	1 211 452	5 718 304	(8 304)
Data Processing Central Services (SG fixed)	1 441 000	1 135 717	305 283	1 441 000	-
Medical Services	907 000	838 943	34 094	873 037	33 963
Contracts Administration Services	659 000	578 915	11 442	590 357	68 643
Radiation Protection and Monitoring Services	1 201 000	1 184 421	29 563	1 213 984	(12 984)
<b>Sub-total: Shared costs</b>	<b>23 732 700</b>	<b>21 163 449</b>	<b>2 758 970</b>	<b>23 922 419</b>	<b>(189 719)</b>
<b>TOTAL Agency Programmes</b>	<b>251 572 000</b>	<b>228 040 517</b>	<b>23 521 589</b>	<b>251 562 106</b>	<b>9 894</b>
Reimbursable Work for Others	3 942 000	2 911 226	417 950	3 329 176	612 824
<b>TOTAL Regular Budget (Statement I)</b>	<b>255 514 000</b>	<b>230 951 743</b>	<b>23 939 539</b>	<b>254 891 282</b>	<b>622 718</b>

- a/ Based on the decision of the Board of Governors on document (GOV/1999/15), an amount of \$18 368 was transferred to Major Programme 3 "Nuclear Safety and Protection against Radiation" in order to cover the cost of emergency assistance provided to Ecuador, Georgia, Nigeria and Qatar. To recover this advance, year-end unencumbered balances in the Regular Budget Appropriation Sections were used.
- b/ These amounts represent unliquidated obligations relating to the Agency's Shared Support Costs and the Agency's Laboratory.

**SCHEDULE S6 (SUPPLEMENTARY)**

**UNOBLIGATED BALANCES OF 2002 APPROPRIATIONS**

**SUMMARY BY ITEM OF EXPENDITURE**  
(expressed in United States dollars)

Item of expenditure	Expenditures		
	Disbursements	Unliquidated obligations	Total expenditure
Salaries - established posts - P	-	-	-
Temporary assistance - P/MT	-	-	-
Temporary assistance - P/ST	-	-	-
Salaries - established posts - GS	35 500	-	35 500
Temporary assistance - GS/MT	-	-	-
Temporary assistance - GS/ST	-	-	-
Common staff costs	14 500	-	14 500
Overtime	-	-	-
<b>Sub-total: Staff costs</b>	<b>50 000</b>	<b>-</b>	<b>50 000</b>
Travel - staff	21 712	11 170	32 882
Travel - non-staff	202 513	47 691	250 204
<b>Sub-total: Travel costs</b>	<b>224 225</b>	<b>58 861</b>	<b>283 086</b>
Interpretation Services	-	-	-
Representation and hospitality	-	-	-
Training	20 274	50 000	70 274
Equipment: leased or rented	-	-	-
Equipment: purchased/construction work	374 395	173 426	547 821
Supplies and materials	109 158	232 663	341 821
General operating expenses	122	816 855	816 977
Contracts	112 074	89 911	201 985
Research and technical contracts	-	-	-
Miscellaneous	-	-	-
<b>Sub-total: Other direct costs</b>	<b>616 023</b>	<b>1 362 855</b>	<b>1 978 878</b>
Direct Implementation Costs	-	-	-
Management and Operation Costs	-	-	-
<b>Sub-total: Laboratory Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>
Translation and Records Services	-	-	-
Printing Services	-	-	-
Publishing Services	-	-	-
Data Processing Application Services	-	-	-
Data Processing Central Services (unallocated)	-	-	-
Data Processing Central Services (SG fixed)	-	-	-
Medical Services	-	-	-
Contracts Administration Services	-	-	-
Radiation Protection and Monitoring Services	-	-	-
<b>Sub-total: Shared costs</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL Agency Programmes</b>	<b>890 248</b>	<b>1 421 716</b>	<b>2 311 964</b>
Special Appropriation for the Acquisition of Safeguards Equipment	-	-	-
<b>TOTAL (Statement IV Supplementary)</b>	<b>890 248</b>	<b>1 421 716</b>	<b>2 311 964</b>



**SCHEDULE S7**

**SUMMARY OF EXPENDITURE BY MAJOR CATEGORY AND FUND GROUP**

(expressed in United States dollars)

Category	2003						2002	
	Regular Budget Fund and Working Capital Fund  Fund Group I	General Fund				Trust Funds and Reserve Funds  Fund Group VI	TOTAL	TOTAL
		Technical Cooperation Fund  Fund Group II	Extrabudgetary Programme Fund  Fund Group III	Technical Cooperation Extrabudgetary Fund				
				Member States and International Organizations  Fund Group IV	United Nations Development Programme  Fund Group V			
Salaries	112 305 569	-	-	-	-	-	112 305 569	93 932 541
Common staff costs	54 227 291	-	4 822 236	-	-	-	59 049 527	49 002 619
Temporary assistance	11 721 095	-	11 242 122	-	-	-	22 963 217	16 417 366
<b>Total staff costs</b>	<b>178 253 955</b>	<b>-</b>	<b>16 064 358</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>194 318 313</b>	<b>159 352 526</b>
Equipment	11 438 918	23 612 804	7 353 572	6 467 700	6 900	146 646	49 026 540	50 203 027
Travel	16 116 306	17 374 585	7 182 973	661 188	-	-	41 335 052	38 055 332
Contracts	12 866 768	8 857 128	6 231 520	1 075 625	586	-	29 031 627	27 138 623
General operating expenses	24 084 274	1 156 002	74 108	91 415	93	42	25 405 934	19 931 630
Training	684 869	12 043 848	447 754	249 596	-	-	13 426 067	14 769 098
Supplies and materials	6 928 682	4 089 039	697 325	817 620	-	207 539	12 740 205	11 572 786
Miscellaneous	4 517 510	1 282 774	1 447 109	585 733	-	-	7 833 126	6 456 772
<b>Total</b>	<b>76 637 327</b>	<b>68 416 180</b>	<b>23 434 361</b>	<b>9 948 877</b>	<b>7 579</b>	<b>354 227</b>	<b>178 798 551</b>	<b>168 127 268</b>
<b>TOTAL EXPENDITURE (Statement I)</b>	<b>254 891 282</b>	<b>68 416 180</b>	<b>39 498 719</b>	<b>9 948 877</b>	<b>7 579</b>	<b>354 227</b>	<b>373 116 864</b>	<b>327 479 794</b>

**SCHEDULE S7 (SUPPLEMENTARY)**

**UNOBLIGATED BALANCES OF 2002 APPROPRIATIONS**

**SUMMARY OF EXPENDITURE BY MAJOR CATEGORY**

(expressed in United States dollars)

Category	Expenditure
Salaries	35 500
Common staff costs	14 500
Temporary assistance	-
Total staff costs	<u>50 000</u>
Equipment	547 821
Travel	283 086
Contracts	201 985
General operating expenses	816 977
Training	70 274
Supplies and materials	341 821
Miscellaneous	-
Total other costs	<u>2 261 964</u>
<b>TOTAL EXPENDITURE (Statement IV Supplementary)</b>	<b>2 311 964</b>

SCHEDULE S8

STATUS OF CONTRIBUTIONS TO THE TECHNICAL COOPERATION FUND  
AS AT 31 DECEMBER 2003

(expressed in United States dollars)

Member State	2003							Prior years			Total outstanding	Advance payments
	Base rate %	Share of \$74.75 million target for 2003 using base rate a/	Pledged	Paid against pledge	Paid without a formal pledge	Outstanding	Rate of attainment %	Unpaid balance as at 1 January	Paid in 2003	Outstanding		
Afghanistan	0.007	5 233	-	-	-	-	-	-	-	-	-	-
Albania	0.003	2 242	2 242	2 242	-	-	100.0	2 190 b/	2 190	-	-	-
Algeria	0.067	50 083	50 000	50 000	-	-	99.8	-	-	-	-	-
Angola	0.002	1 495	1 495	1 495	-	-	100.0	-	-	-	-	-
Argentina	1.100	822 250	-	-	-	-	-	431 059	142 089	288 970	288 970	-
Armenia	0.002	1 495	-	-	-	-	-	-	-	-	-	-
Australia	1.556	1 163 110	1 120 787	1 120 787	-	-	96.4	-	-	-	-	-
Austria	0.905	676 488	676 488	676 488	-	-	100.0	-	-	-	-	-
Azerbaijan	0.004	2 990	-	-	-	-	-	-	-	-	-	-
Bangladesh	0.009	6 728	6 728	6 728	-	-	100.0	25	25	-	-	-
Belarus	0.018	13 455	-	-	13 455	-	100.0	-	-	-	-	5 261
Belgium	1.080	807 300	-	-	308 172	-	38.2	-	-	-	-	-
Benin	0.002	1 495	-	-	-	-	-	-	-	-	-	-
Bolivia	0.008	5 980	-	-	-	-	-	-	-	-	-	-
Bosnia and Herzegovina	0.004	2 990	-	-	-	-	-	-	-	-	-	-
Botswana	0.009	6 728	-	-	-	-	-	-	-	-	-	-
Brazil	1.986	1 484 535	400 000	-	-	400 000	-	948 324	148 324	800 000	1 200 000	-
Bulgaria	0.012	8 970	10 000	10 000	-	-	111.5	-	-	-	-	-
Burkina Faso	0.002	1 495	-	-	-	-	-	1 903 c/	-	1 903	1 903	-
Cameroon	0.008	5 980	5 980	5 785	-	195	96.7	-	-	-	195	-
Canada	2.447	1 829 133	1 673 469	1 673 469	-	-	91.5	-	-	-	-	-
Central African Republic	0.001	747	-	-	-	-	-	-	-	-	-	-
Chile	0.177	132 308	-	-	-	-	-	-	-	-	-	-
China	1.466	1 095 835	1 095 835	1 095 835	-	-	100.0	-	-	-	-	2 165
Colombia	0.162	121 095	-	-	-	-	-	-	-	-	-	-
Costa Rica	0.019	14 202	-	-	-	-	-	-	-	-	-	-
Cote d'Ivoire	0.008	5 980	-	-	-	-	-	6 570	-	6 570	6 570	-
Croatia	0.037	27 658	5 000	5 000	22 658	-	100.0	-	-	-	-	-
Cuba	0.028	20 930	20 930	20 930	-	-	100.0	-	-	-	-	-
Cyprus	0.036	26 910	26 910	26 910	-	-	100.0	-	-	-	-	-
Czech Republic	0.163	121 843	121 843	121 843	-	-	100.0	-	-	-	-	-
Democratic Republic of the Congo	0.004	2 990	-	-	-	-	-	3 500	-	3 500	3 500	-
Denmark	0.716	535 210	-	-	535 210	-	100.0	-	-	-	-	-
Dominican Republic	0.022	16 445	-	-	-	-	-	-	-	-	-	-
Ecuador	0.024	17 940	-	-	-	-	-	-	-	-	-	-
Egypt	0.077	57 557	58 500	58 500	-	-	101.6	-	-	-	-	-
El Salvador	0.017	12 708	-	-	-	-	-	-	-	-	-	-
Estonia	0.009	6 728	-	-	6 728	-	100.0	-	-	-	-	6 728
Ethiopia	0.004	2 990	-	-	2 990	-	100.0	-	-	-	-	2 990
Finland	0.499	373 003	373 003	373 003	-	-	100.0	-	-	-	-	-

SCHEDULE S8 (continued)

Member State	2003							Prior years			Total outstanding	Advance payments
	Base rate %	Share of \$74.75 million target for 2003 using base rate a/	Pledged	Paid against pledge	Paid without a formal pledge	Outstanding	Rate of attainment %	Unpaid balance as at 1 January	Paid in 2003	Outstanding		
France	6.183	4 621 793	-	-	4 621 793	-	100.0	-	-	-	-	-
Gabon	0.013	9 718	-	-	-	-	-	-	-	-	-	-
Georgia	0.005	3 737	-	-	-	-	-	18 304 c/	-	18 304	18 304	-
Germany	9.342	6 983 145	-	-	4 506 836	-	64.5	-	-	-	-	-
Ghana	0.005	3 737	-	-	-	-	-	-	-	-	-	-
Greece	0.515	384 963	385 000	385 000	-	-	100.0	-	-	-	-	-
Guatemala	0.026	19 435	-	-	-	-	-	49 800	4 980	44 820	44 820	-
Haiti	0.002	1 495	-	-	-	-	-	800	-	800	800	-
Holy See	0.001	747	1 000	1 000	-	-	133.9	-	-	-	-	1 000
Hungary	0.115	85 962	85 962	85 962	-	-	100.0	-	-	-	-	90 589
Iceland	0.031	23 173	-	-	-	-	-	-	-	-	-	-
India	0.326	243 685	243 685	243 685	-	-	100.0	-	-	-	-	244 894
Indonesia	0.191	142 772	75 000	75 000	-	-	52.5	-	-	-	-	48 386
Iran, Islamic Republic of	0.224	167 440	167 440	167 440	-	-	100.0	175 200	175 200	-	-	-
Iraq	0.097	72 507	-	-	-	-	-	54 600	-	54 600	54 600	-
Ireland	0.282	210 795	-	-	210 795	-	100.0	-	-	-	-	-
Israel	0.397	296 757	-	-	100 000	-	33.7	-	-	-	-	-
Italy	4.843	3 620 143	2 302 862	2 302 862	-	-	63.6	-	-	-	-	-
Jamaica	0.004	2 990	-	-	-	-	-	-	-	-	-	-
Japan	18.664	13 951 340	-	-	6 975 670	-	50.0	-	-	-	-	-
Jordan	0.008	5 980	6 000	6 000	-	-	100.3	-	-	-	-	106
Kazakhstan	0.027	20 183	-	-	-	-	-	-	-	-	-	-
Kenya	0.008	5 980	-	-	5 980	-	100.0	8 486	8 486	-	-	-
Korea, Republic of	1.771	1 323 822	-	-	850 000	-	64.2	-	-	-	-	-
Kuwait	0.140	104 650	-	-	-	-	-	-	-	-	-	-
Latvia	0.009	6 728	6 728	6 728	-	-	100.0	-	-	-	-	-
Lebanon	0.011	8 223	-	-	-	-	-	80	-	80	80	-
Liberia	0.001	747	-	-	-	-	-	-	-	-	-	-
Libyan Arab Jamahiriya	0.064	47 840	-	-	-	-	-	-	-	-	-	-
Liechtenstein	0.006	4 485	6 000	6 000	-	-	133.8	-	-	-	-	-
Lithuania	0.016	11 960	11 960	11 960	-	-	100.0	-	-	-	-	-
Luxembourg	0.076	56 810	-	-	56 810	-	100.0	-	-	-	-	-
Madagascar	0.003	2 242	2 242	2 242	-	-	100.0	5 136	5 136	-	-	-
Malaysia	0.225	168 187	168 187	168 187	-	-	100.0	-	-	-	-	-
Mali	0.002	1 495	-	-	-	-	-	-	-	-	-	-
Malta	0.014	10 465	10 465	10 465	-	-	100.0	-	-	-	-	10 465
Marshall Islands	0.001	747	-	-	-	-	-	-	-	-	-	-
Mauritius	0.010	7 475	-	-	7 475	-	100.0	-	-	-	-	7 475
Mexico	1.039	776 653	-	-	-	-	-	757 740 b/	757 740	-	-	-
Monaco	0.004	2 990	-	-	-	-	-	-	-	-	-	-
Mongolia	0.001	747	-	-	747	-	100.0	-	-	-	-	-
Morocco	0.043	32 142	32 142	-	-	32 142	-	60 753	-	60 753	92 895	-
Myanmar	0.009	6 728	-	-	-	-	-	-	-	-	-	-
Namibia	0.007	5 233	5 110	5 110	-	-	97.6	-	-	-	-	5 232
Netherlands	1.662	1 242 345	-	-	1 242 345	-	100.0	-	-	-	-	-

**SCHEDULE S8 (continued)**

Member State	2003							Prior years			Total outstanding	Advance payments
	Base rate %	Share of \$74.75 million target for 2003 using base rate a/	Pledged	Paid against pledge	Paid without a formal pledge	Outstanding	Rate of attainment %	Unpaid balance as at 1 January	Paid in 2003	Outstanding		
New Zealand	0.231	172 673	-	-	-	-	-	-	-	-	-	-
Nicaragua	0.001	747	-	-	747	-	100.0	-	-	-	-	747
Niger	0.001	747	-	-	-	-	-	11 510	-	11 510	11 510	-
Nigeria	0.053	39 618	39 618	39 618	-	-	100.0	-	-	-	-	-
Norway	0.619	462 702	462 702	462 702	-	-	100.0	-	-	-	-	458 965
Pakistan	0.058	43 355	-	-	43 355	-	100.0	-	-	-	-	721
Panama	0.017	12 708	-	-	-	-	-	-	-	-	-	-
Paraguay	0.015	11 213	-	-	-	-	-	6 800	-	6 800	6 800	-
Peru	0.113	84 467	-	-	-	-	-	-	-	-	-	-
Philippines	0.096	71 760	-	-	-	-	-	-	-	-	-	-
Poland	0.303	226 492	226 492	226 492	-	-	100.0	-	-	-	-	-
Portugal	0.442	330 395	-	-	-	-	-	200 000	b/	200 000	-	-
Qatar	0.032	23 920	-	-	-	-	-	-	-	-	-	-
Republic of Moldova	0.002	1 495	-	-	1 495	-	100.0	-	-	-	-	-
Romania	0.056	41 860	41 860	41 860	-	-	100.0	-	-	-	-	-
Russian Federation	1.139	851 402	-	-	851 402	-	100.0	799 621	b/	799 621	-	-
Saudi Arabia	0.530	396 175	50 000	50 000	-	-	12.6	-	-	-	-	-
Senegal	0.005	3 737	-	-	-	-	-	-	-	-	-	-
Serbia and Montenegro	0.019	14 202	14 202	14 202	-	-	100.0	-	-	-	-	-
Sierra Leone	0.001	747	-	-	-	-	-	-	-	-	-	-
Singapore	0.376	281 060	281 060	281 060	-	-	100.0	-	-	-	-	-
Slovakia	0.041	30 647	30 647	30 647	-	-	100.0	-	-	-	-	-
Slovenia	0.077	57 557	57 557	57 557	-	-	100.0	-	-	-	-	-
South Africa	0.390	291 525	291 525	291 525	-	-	100.0	109 686	109 686	-	-	-
Spain	2.409	1 800 728	624 220	-	708 571	624 220	39.3	-	-	-	624 220	-
Sri Lanka	0.015	11 213	-	-	-	-	-	-	-	-	-	-
Sudan	0.006	4 485	4 485	-	-	4 485	-	9 611	-	9 611	14 096	-
Sweden	0.982	734 045	734 045	734 045	-	-	100.0	-	-	-	-	-
Switzerland	1.209	903 727	903 727	903 727	-	-	100.0	44 205	44 205	-	-	-
Syrian Arab Republic	0.077	57 557	48 000	48 000	-	-	83.4	-	-	-	-	-
Tajikistan	0.001	747	-	-	-	-	-	-	-	-	-	-
Thailand	0.241	180 148	180 148	180 148	-	-	100.0	911	911	-	-	-
The former Yugoslav Republic of Macedonia	0.006	4 485	-	-	-	-	-	-	-	-	-	-
Tunisia	0.029	21 678	21 678	21 678	-	-	100.0	-	-	-	-	-
Turkey	0.421	314 698	314 698	314 698	-	-	100.0	-	-	-	-	-
Uganda	0.005	3 737	3 737	3 737	-	-	100.0	-	-	-	-	3 737
Ukraine	0.050	37 375	-	-	37 375	-	100.0	-	-	-	-	37 375
United Arab Emirates	0.194	145 015	-	-	145 015	-	100.0	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	5.294	3 957 265	-	-	3 957 265	-	100.0	-	-	-	-	3 935 588
United Republic of Tanzania	0.004	2 990	2 990	2 990	-	-	100.0	1 875	d/	1 875	-	-
United States of America	25.000	18 687 500	18 562 467	18 562 467	-	-	99.3	-	-	-	-	-
Uruguay	0.077	57 557	-	-	-	-	-	60 000	-	60 000	60 000	-
Uzbekistan	0.010	7 475	-	-	-	-	-	-	-	-	-	-
Venezuela	0.199	148 753	-	-	148 732	-	100.0	-	-	-	-	-
Vietnam	0.012	8 970	8 970	8 970	-	-	100.0	-	-	-	-	-

**SCHEDULE S8 (continued)**

Member State	2003							Prior years			Total outstanding	Advance payments
	Base rate %	Share of \$74.75 million target for 2003 using base rate a/	Pledged	Paid against pledge	Paid without a formal pledge	Outstanding	Rate of attainment %	Unpaid balance as at 1 January	Paid in 2003	Outstanding		
Yemen	0.007	5 233	5 233	5 233	-	-	100.0	-	-	-	-	-
Zambia	0.002	1 495	1 495	1 495	-	-	100.0	5 781	5 781	-	-	-
Zimbabwe	0.008	5 980	-	-	-	-	-	6 025	-	6 025	6 025	-
Sub-total	99.998	74 748 505	32 070 549	31 009 507	25 361 621	1 061 042	75.4	3 780 495	2 406 249	1 374 246	2 435 288	4 862 424
<u>New Members:</u>												
Eritrea e/	0.001	747	-	-	-	-	-	-	-	-	-	-
Honduras f/	0.004	2 990	-	-	-	-	-	-	-	-	-	-
Kyrgyz Republic g/	0.001	747	-	-	-	-	-	-	-	-	-	-
Seychelles h/	0.002	1 495	-	-	-	-	-	-	-	-	-	-
Sub-total	0.008	5 979	-	-	-	-	-	-	-	-	-	-
<u>Former Members:</u>												
Cambodia i/	0.002	1 495	-	-	-	-	-	-	-	-	-	-
Democratic People's Republic of Korea j/	-	-	-	-	-	-	-	29 635	-	29 635	29 635	-
Yugoslavia k/	-	-	-	-	-	-	-	834 026	-	834 026	834 026	-
Sub-total	0.002	1 495	-	-	-	-	-	863 661	-	863 661	863 661	-
<b>GRAND TOTAL</b>	<b>100.008</b>	<b>74 755 979</b>	<b>32 070 549</b>	<b>31 009 507</b>	<b>25 361 621</b>	<b>1 061 042</b>	<b>75.4</b>	<b>4 644 156</b>	<b>2 406 249</b>	<b>2 237 907</b>	<b>3 298 949</b>	<b>4 862 424</b>

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

b/ Paid a contribution in 2003 (a) relating to 2002: Albania - \$2 190; Mexico - \$757 740; Russian Federation - \$799 621; (b) relating to 2001: Portugal - \$100,000; (c) relating to 2000: Portugal - \$100,000.

c/ Revalued pledges of contributions: Burkina Faso pledge relating to 2001 - \$312; Georgia pledge relating to 2000 - \$(43).

d/ A payment of \$2 950 applied in December 2002 towards outstanding pledges made to the Technical Cooperation Fund, was transferred to research contracts.

e/ Eritrea became a Member of the Agency on 20 December 2002.

f/ Honduras became a Member of the Agency on 24 February 2003.

g/ Kyrgyz Republic became a Member of the Agency on 10 September 2003.

h/ Seychelles became a Member of the Agency on 22 April 2003.

i/ Cambodia withdrew from the Agency on 26 March 2003.

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

**SCHEDULE S9**

**TECHNICAL COOPERATION PROGRAMME**

**STATUS OF ASSESSED PROGRAMME COSTS  
AS AT 31 DECEMBER 2003**

(expressed in United States dollars)

Recipients	2002			1975-2001			Total paid in 2003	Total outstanding	Advance payments
	Assessed	Paid in 2003	Outstanding	Unpaid balance as at 1 January	Paid in 2003	Outstanding			
Albania	27 526	27 526	-	-	-	-	27 526	-	-
Algeria	44 018	44 018	-	-	-	-	44 018	-	-
Argentina	42 611	42 611	-	-	-	-	42 611	-	-
Armenia a/	80 696	80 696	-	234 290	23 429	210 861	104 125	210 861	-
Azerbaijan	7 939	-	7 939	1 615	-	1 615	-	9 554	-
Belarus	41 284	41 284	-	-	-	-	41 284	-	-
Bolivia	45 246	-	45 246	416 792	33 960	382 832	33 960	428 078	-
Bosnia and Herzegovina	18 596	18 596	-	80 844	80 844	-	99 440	-	-
Brazil	128 511	-	128 511	141 221	126 676	14 545	126 676	143 056	-
Bulgaria	51 242	51 242	-	-	-	-	51 242	-	-
Cameroon	28 679	6 515	22 164	20 097	20 097	-	26 612	22 164	-
Chile	27 660	27 660	-	32 096	32 096	-	59 756	-	-
China	68 764	68 764	-	-	-	-	68 764	-	-
Colombia	16 508	-	16 508	24 092	-	24 092	-	40 600	-
Costa Rica a/	17 459	17 459	-	224 758	42 521	182 237	59 980	182 237	67 506 b/
Côte d'Ivoire	12 218	-	12 218	211 310	-	211 310	-	223 528	-
Croatia	15 372	15 372	-	-	-	-	15 372	-	-
Cuba	49 210	49 210	-	-	-	-	49 210	-	-
Cyprus	2 960	2 960	-	-	-	-	2 960	-	-
Czech Republic	23 230	23 230	-	-	-	-	23 230	-	1 140
Dominican Republic	5 905	-	5 905	274 865	-	274 865	-	280 770	-
Ecuador	32 651	-	32 651	238 499	-	238 499	-	271 150	-
Egypt	87 266	87 266	-	1 781	1 781	-	89 047	-	137
El Salvador	13 146	-	13 146	-	-	-	-	13 146	-
Estonia	4 193	4 193	-	-	-	-	4 193	-	-
Gabon	2 613	-	2 613	5 094	-	5 094	-	7 707	-
Georgia	29 561	-	29 561	104 535	-	104 535	-	134 096	-
Ghana a/	47 215	47 215	-	713 863	82 770	631 093	129 985	631 093	-
Greece	10 046	10 046	-	-	-	-	10 046	-	-
Guatemala	11 825	-	11 825	353 941	94 486	259 455	94 486	271 280	-
Honduras	35	-	35	-	-	-	-	35	-
Hungary	6 577	6 577	-	-	-	-	6 577	-	-
Indonesia	35 131	35 131	-	-	-	-	35 131	-	-
Iran, Islamic Republic of	89 877	-	89 877	119 944	119 864	80	119 864	89 957	-
Iraq	-	-	-	163 565	-	163 565	-	163 565	-

**SCHEDULE S9 (continued)**

Recipients	2002			1975-2001			Total paid in 2003	Total outstanding	Advance payments
	Assessed	Paid in 2003	Outstanding	Unpaid balance as at 1 January	Paid in 2003	Outstanding			
Israel	15 397	-	15 397	57 029	-	57 029	-	72 426	-
Jamaica	32 654	-	32 654	52 624	-	52 624	-	85 278	-
Jordan	30 715	30 715	-	962	962	-	31 677	-	-
Kazakhstan	40 480	-	40 480	189 225	-	189 225	-	229 705	-
Kenya	27 007	-	27 007	399 035	266 320	132 715	266 320	159 722	-
Korea, Republic of	28 195	28 195	-	-	-	-	28 195	-	-
Kuwait	7 389	-	7 389	3 185	-	3 185	-	10 574	-
Kyrgyz Republic	-	-	-	9 021	-	9 021	-	9 021	-
Latvia	20 933	20 933	-	-	-	-	20 933	-	-
Lebanon	9 039	-	9 039	26 351	-	26 351	-	35 390	-
Libyan Arab Jamahiriya	28 455	-	28 455	-	-	-	-	28 455	-
Lithuania	25 550	25 550	-	-	-	-	25 550	-	-
Malaysia	31 646	31 646	-	-	-	-	31 646	-	-
Malta	19 015	-	19 015	-	-	-	-	19 015	-
Marshall Islands	-	-	-	207	207	-	207	-	-
Mauritius	12 878	12 878	-	-	-	-	12 878	-	-
Mexico	43 119	-	43 119	83 298	15 796	67 502	15 796	110 621	-
Mongolia	42 616	-	42 616	368 681	107 156	261 525	107 156	304 141	-
Morocco	48 371	-	48 371	76 731	76 731	-	76 731	48 371	-
Namibia	21 851	21 851	-	5 656	5 656	-	27 507	-	-
Nigeria	37 687	578	37 109	21 912	21 912	-	22 490	37 109	-
Pakistan	91 516	1 195	90 321	761	761	-	1 956	90 321	-
Panama	11 303	5 605	5 698	8 395	8 395	-	14 000	5 698	-
Paraguay	4 173	-	4 173	70 086	-	70 086	-	74 259	-
Peru	36 118	-	36 118	647 391	85 976	561 415	85 976	597 533	-
Philippines	37 281	-	37 281	32 478	32 478	-	32 478	37 281	-
Poland	34 271	24 410	9 861	5 486	5 486	-	29 896	9 861	-
Portugal	2 422	-	2 422	30 297	-	30 297	-	32 719	-
Qatar	160	-	160	2 002	-	2 002	-	2 162	-
Republic of Moldova	18 835	-	18 835	16 354	16 354	-	16 354	18 835	-
Romania	35 358	-	35 358	95 472	59 097	36 375	59 097	71 733	-
Russian Federation	7 578	-	7 578	16 162	-	16 162	-	23 740	-
Saudi Arabia	5 914	5 914	-	-	-	-	5 914	-	-
Serbia and Montenegro	3 999	3 928	71	-	-	-	3 928	71	-
Singapore	1 928	1 928	-	-	-	-	1 928	-	-
Slovakia	42 090	42 090	-	-	-	-	42 090	-	-
Slovenia	9 118	4 327	4 791	-	-	-	4 327	4 791	-
South Africa	41 391	-	41 391	-	-	-	-	41 391	-
Sri Lanka	49 745	-	49 745	393 732	-	393 732	-	443 477	-
Syrian Arab Republic	36 798	36 798	-	-	-	-	36 798	-	-



**SCHEDULE S9 (continued)**

Recipients	2002			1975-2001			Total paid in 2003	Total outstanding	Advance payments
	Assessed	Paid in 2003	Outstanding	Unpaid balance as at 1 January	Paid in 2003	Outstanding			
Thailand	43 650	43 650	-	-	-	-	43 650	-	-
The former Yugoslav Republic of Macedonia	12 510	12 510	-	35 537	35 537	-	48 047	-	-
Tunisia a/	36 254	36 254	-	333 777	31 981	301 796	68 235	301 796	-
Turkey	37 598	37 598	-	-	-	-	37 598	-	-
Ukraine	83 742	83 742	-	-	-	-	83 742	-	-
United Arab Emirates	1 470	-	1 470	377	-	377	-	1 847	-
Uruguay	56 741	-	56 741	46 145	-	46 145	-	102 886	-
Uzbekistan	19 157	-	19 157	129 683	-	129 683	-	148 840	-
Venezuela	19 853	-	19 853	55 267	-	55 267	-	75 120	-
Zimbabwe	33 313	-	33 313	111 522	-	111 522	-	144 835	-
<u>Former Member:</u>							-		
Democratic People's Republic of Korea c/	-	-	-	39 712	-	39 712	-	39 712	-
Yugoslavia d/	-	-	-	1 302	-	1 302	-	1 302	-
<u>Outstanding arrears:</u>									
Bosnia and Herzegovina, Croatia, Slovenia, the former Yugoslav Republic of Macedonia and Yugoslavia d/	-	-	-	381 410	-	381 410	-	381 410	-
<b>TOTAL</b>	<b>2 463 053</b>	<b>1 219 866</b>	<b>1 243 187</b>	<b>7 110 467</b>	<b>1 429 329</b>	<b>5 681 138</b>	<b>2 649 195</b>	<b>6 924 325</b>	<b>68 783</b>

a/ Categorized as "New" contributor due to conclusion of payment plan agreements.

b/ This amount is being held to the credit of the Government and will be applied in accordance with the payment plan agreement pending the decision of the Board in June 2004 on the future of assessed programme costs.

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

d/ Following the approval for membership of the Federal Republic of Yugoslavia on 17 September 2001, the former Yugoslavia ceased to be a Member State. For the period prior to 1992, unpaid assessed programme costs resulting from technical assistance provided to the former Socialist Federal Republic of Yugoslavia amounted to \$381 410. Subsequent to that date, additional technical assistance was provided to the former Yugoslavia for which \$1 302 assessed programme costs remain unpaid. Since that time, no technical assistance has been provided to former Yugoslavia.

**SCHEDULE S10**

**CURRENT ACCOUNTS AT BANKS  
AS AT 31 DECEMBER 2003**

Local currency	Amount in local currency	UN operational exchange rate	US dollar equivalent
<u>Agency Funds</u>			
Albanian leks	1 226 132	105.6300	11 608
Australian dollars	59 650	1.3400	44 515
Brazilian reals	35 852	2.9100	12 320
Canadian dollars	150 872	1.3100	115 170
Chinese yuan renminbi	34 367 934	8.2660	4 157 747
Cuban pesos	1 182 215	1.0000	1 182 215
Czech korunas	218 470	26.0000	8 403
Democratic People's Republic of Korea won	1 714 579	139.9600	12 250
Egyptian pounds	966 678	6.1300	157 696
Euro	522 772	0.8010	652 649
Hugarian forints	3 633 419	209.0000	17 385
Indian rupees	11 091 824	45.2600	245 069
Japanese yen	5 758 494	107.0000	53 818
Pakistani rupees	10 601 743	56.8500	186 486
Philippine pesos	8 885	55.3000	161
Polish zlotys	100 426	3.6500	27 514
Romanian lei	9 048 176 104	32846.0000	275 473
Russian roubles	28 700 000	29.3000	979 522
Slovak koruna	4 512 064	32.7200	137 899
Slovenian tolar	759 961	190.0000	4 000
Swedish kronor	51 894	7.2800	7 129
Swiss francs	5 828	1.2500	4 662
Thai baht	1 897 977	39.4900	48 062
United Kingdom pounds	215 307	0.5630	382 428
United States dollars	1 839 857	1.0000	1 839 857
<b>TOTAL CURRENT ACCOUNTS AT BANKS</b>			<b>10 564 038</b>

NOTE: 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 \$5 639 293 (2002: \$5 580 584) based on the respective United Nations rate of exchange.

## SCHEDULE S11

DEPOSIT ACCOUNTS AT BANKS  
AS AT 31 DECEMBER 2003

Deposit	Interest rate p.a.	Maturity date	Amount in local currency	UN operational exchange rate	US dollar equivalent
<u>Agency Funds</u>					
Anglo Irish Bank, Vienna	1.050 %	Call	US\$ 3 200 000	1.000	3 200 000
San Paolo Bank, Vienna	2.000 %	Call	EUR 2 900 000	0.801	3 620 474
Anglo Irish Bank, Vienna	1.120 %	04-01-02	US\$ 2 000 000	1.000	2 000 000
San Paolo Bank, Vienna	2.080 %	04-01-05	EUR 2 000 000	0.801	2 496 879
Societe Generale	1.000 %	04-01-07	US\$ 2 000 000	1.000	2 000 000
San Paolo Bank, Vienna	2.080 %	04-01-12	EUR 2 000 000	0.801	2 496 879
Societe Generale	1.000 %	04-01-13	US\$ 2 000 000	1.000	2 000 000
Anglo Irish Bank, Vienna	1.120 %	04-01-15	US\$ 1 000 000	1.000	1 000 000
Banco do Brasil, Vienna	1.250 %	04-01-15	US\$ 2 000 000	1.000	2 000 000
San Paolo Bank, Vienna	2.080 %	04-01-19	EUR 2 000 000	0.801	2 496 879
SMBC, London	1.140 %	04-01-20	US\$ 3 000 000	1.000	3 000 000
Raiffeisen Landesbank, Vienna	1.080 %	04-01-20	US\$ 1 500 000	1.000	1 500 000
Societe Generale	1.000 %	04-01-23	US\$ 1 000 000	1.000	1 000 000
Fortis Bank	1.040 %	04-01-23	US\$ 1 000 000	1.000	1 000 000
San Paolo Bank, Vienna	2.080 %	04-01-26	EUR 2 000 000	0.801	2 496 879
San Paolo Bank, Vienna	2.080 %	04-01-28	EUR 3 500 000	0.801	4 369 539
BNP Paribas, Paris	2.280 %	04-01-29	EUR 3 500 000	0.801	4 369 539
BACA AG	2.080 %	04-01-29	EUR 2 000 000	0.801	2 496 879
Fortis Bank	1.050 %	04-01-30	US\$ 4 000 000	1.000	4 000 000
BACA AG	2.090 %	04-02-02	EUR 2 000 000	0.801	2 496 879
Fortis Bank	1.070 %	04-02-02	US\$ 2 500 000	1.000	2 500 000
BACA AG	0.990 %	04-02-06	US\$ 2 000 000	1.000	2 000 000
SMBC, London	1.160 %	04-02-06	US\$ 3 000 000	1.000	3 000 000
Raiffeisen Landesbank, Vienna	2.100 %	04-02-09	EUR 2 000 000	0.801	2 496 879
San Paolo Bank, Vienna	1.030 %	04-02-13	US\$ 1 000 000	1.000	1 000 000
SE Banken, London	1.030 %	04-02-13	US\$ 1 000 000	1.000	1 000 000
Raiffeisen Landesbank, Vienna	2.110 %	04-02-16	EUR 1 000 000	0.801	1 248 439
BAWAG	2.110 %	04-02-16	EUR 1 000 000	0.801	1 248 439
San Paolo Bank, Vienna	1.030 %	04-02-20	US\$ 2 000 000	1.000	2 000 000
Raiffeisen Landesbank, Vienna	2.100 %	04-02-23	EUR 1 000 000	0.801	1 248 439
BAWAG	2.100 %	04-02-23	EUR 1 000 000	0.801	1 248 439
BACA AG	2.100 %	04-02-25	EUR 3 500 000	0.801	4 369 539
BAWAG	2.120 %	04-02-26	EUR 2 000 000	0.801	2 496 879
Anglo Irish Bank, Vienna	2.150 %	04-02-26	EUR 1 000 000	0.801	1 248 439
Anglo Irish Bank, Vienna	2.130 %	04-02-26	EUR 2 500 000	0.801	3 121 099
San Paolo Bank, Vienna	1.030 %	04-02-27	US\$ 4 000 000	1.000	4 000 000
Raiffeisen Landesbank, Vienna	2.070 %	04-03-01	EUR 1 000 000	0.801	1 248 439
BACA AG	2.060 %	04-03-01	EUR 1 500 000	0.801	1 872 659
SE Banken, London	1.130 %	04-03-02	US\$ 1 500 000	1.000	1 500 000
Banco do Brasil, Vienna	1.600 %	04-03-05	US\$ 2 000 000	1.000	2 000 000
SE Banken, London	1.040 %	04-03-12	US\$ 2 000 000	1.000	2 000 000
Banco do Brasil, Vienna	1.250 %	04-03-15	US\$ 1 000 000	1.000	1 000 000
Anglo Irish Bank, Vienna	1.130 %	04-03-15	US\$ 2 000 000	1.000	2 000 000
Fortis Bank	1.140 %	04-03-22	US\$ 2 000 000	1.000	2 000 000
SE Banken, London	1.040 %	04-03-26	US\$ 4 000 000	1.000	4 000 000

**SCHEDULE S11 (continued)**

Deposit	Interest rate p.a.	Maturity date	Amount in local currency	UN operational exchange rate	US dollar equivalent
<u>Agency Funds</u>					
Societe Generale	2.090 %	04-03-29	EUR 3 000 000	0.801	3 745 318
BAWAG	2.130 %	04-03-30	EUR 2 000 000	0.801	2 496 879
BACA AG	2.130 %	04-03-30	EUR 4 500 000	0.801	5 617 978
Anglo Irish Bank, Vienna	1.170 %	04-04-05	US\$ 2 000 000	1.000	2 000 000
Banco do Brasil, Vienna	1.375 %	04-04-13	US\$ 1 000 000	1.000	1 000 000
SMBC, London	1.210 %	04-04-21	US\$ 1 000 000	1.000	1 000 000
SMBC, London	1.210 %	04-04-22	US\$ 2 000 000	1.000	2 000 000
Fortis Bank	1.160 %	04-04-22	US\$ 3 000 000	1.000	3 000 000
Fortis Bank	1.170 %	04-04-30	US\$ 4 000 000	1.000	4 000 000
Anglo Irish Bank, Vienna	1.180 %	04-04-30	US\$ 1 000 000	1.000	1 000 000
Banco do Brasil, Vienna	1.400 %	04-05-04	US\$ 1 000 000	1.000	1 000 000
SE Banken, London	1.140 %	04-05-10	US\$ 1 000 000	1.000	1 000 000
Banco do Brasil, Vienna	1.400 %	04-05-10	US\$ 1 000 000	1.000	1 000 000
Anglo Irish Bank, Vienna	1.220 %	04-05-14	US\$ 1 000 000	1.000	1 000 000
Fortis Bank	1.150 %	04-05-21	US\$ 1 000 000	1.000	1 000 000
SE Banken, London	1.170 %	04-05-28	US\$ 2 000 000	1.000	2 000 000
Tokyo-Mitsubishi	1.160 %	04-06-01	US\$ 4 000 000	1.000	4 000 000
Fortis Bank	1.190 %	04-06-04	US\$ 2 000 000	1.000	2 000 000
Banco do Brasil, Vienna	1.400 %	04-06-09	US\$ 2 000 000	1.000	2 000 000
Raiffeisen Landesbank, Vienna	1.140 %	04-06-15	US\$ 1 000 000	1.000	1 000 000
SE Banken, London	1.140 %	04-06-21	US\$ 6 000 000	1.000	6 000 000
Anglo Irish Bank, Vienna	1.200 %	04-07-01	US\$ 4 500 000	1.000	4 500 000
Anglo Irish Bank, Vienna	1.260 %	04-07-09	US\$ 2 000 000	1.000	2 000 000
SMBC, London	1.200 %	04-07-15	US\$ 1 000 000	1.000	1 000 000
<b>TOTAL DEPOSIT ACCOUNTS</b>					<b>157 248 690</b>

## SCHEDULE S12

CASH IN HAND, CURRENT AND DEPOSIT ACCOUNTS AT BANKS  
BY FUND GROUP AND FUNDSAS AT 31 DECEMBER 2003  
(expressed in United States dollars)

Fund Group	Cash in hand	Current and Deposit Accounts	Total
I Regular Budget Fund and Working Capital Fund	339,156	55,515,000	55 854 156
II Technical Cooperation Fund	9,897	37,769,990	37 779 887
III Extrabudgetary Programme Fund	-	56,963,669	56 963 669
IV Technical Cooperation Extrabudgetary Fund - Member States and International Organizations	-	16,284,522	16 284 522
V Technical Cooperation Extrabudgetary Fund - United Nations Development Programme (UNDP)	-	78,719	78 719
VI Trust Funds and Reserve Funds: Research Institutes Trust Fund	-	1,200,828	1 200 828
<b>TOTAL (Statement II)</b>	<b>349 053</b>	<b>167 812 728</b>	<b>168 161 781</b>



# PART IV

## Notes to the Financial Statements

### 1. Statement of the Agency's objectives

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

### 2. Significant accounting policies

#### (a) Basis of presentation

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

#### (b) Fund grouping

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

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

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

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

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

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

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

**(c) Income recognition**

**Fund group I**

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

**Fund group II**

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

**Fund groups III, IV, V and VI**

Income in these Fund groups is recorded on a cash basis, except for a receivable guaranteed by a Letter of Credit of \$390 529 (2002: \$118 131).

**(d) Cash management**

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

**(e) Expenditure recognition**

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

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



**(f) Split appropriation/assessment system**

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

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

**(g) Transactions in foreign currencies**

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

The treatment of exchange gains and losses is as follows:

**Fund groups I and II**

- Realized gains and losses resulting from the purchase of other currencies and the liquidation of accounts receivable and payable are credited or charged to miscellaneous income for each of these Fund groups.

- 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 for each of these Fund groups.

- Unrealized gains and losses relating to the revaluation of unliquidated obligations are recorded as adjustments to the corresponding programme expenditure for each of these Fund groups.

**Fund groups III, IV, V and VI**

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

**(h) Cash surpluses/deficits and fund balances**

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

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

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

**(i) Capital assets**

Capital assets are charged to expenditure in the year of acquisition. However, inventory records are maintained for all non-expendable equipment, supplies and materials over \$1000 or of a sensitive nature. The value of the inventory is disclosed in Note 18 below.

**(j) Uncollected assessments and contributions received in advance**

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

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

**(k) Contributions in kind**

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

**(l) Services without charge**

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

**3. Pension fund participation**

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

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

**4. Common Fund for Major Repairs and Replacements**

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

As at 31 December 2003 the balance of the Fund, which is administered by UNIDO, was \$2 281 637 (2002: \$1 934 688).

**5. Other/Miscellaneous income by major categories**

	<u>2003</u>	<u>2002</u>
<b>(a) Revenue producing activities</b>		
Publications of the Agency-INIS	71 679	73 516
Publications of the Agency-Other	301 569	348 709
Laboratory income	215 066	215 054
Amounts recoverable from safeguards agreements	445 124	234 765
Other service income	2 700	3 200
<b>Total (Statement I)</b>	<b><u>1 036 138</u></b>	<b><u>875 244</u></b>
<b>(b) Jointly financed activities</b>		
Data processing services	690 355	621 837
Printing services	1 200 437	990 164
Medical services	731 781	582 441
Library services	-	151 228
Radiation protection and monitoring services	104 925	81 653
Translation services	208 166	90 000
Nuclear Fusion journal	147 825	181 120
Laboratory services	221 380	207 919
Marine Environmental Laboratory Services	24 307	-
<b>Total (Statement I)</b>	<b><u>3 329 176</u></b>	<b><u>2 906 362</u></b>

**6. Expenditure (Statement I)**

Total expenditure of \$68 416 180 for the Technical Cooperation Fund excludes obligations amounting to \$2 968 883 against future year project budgets (2002: \$1 844 813).

**7. Prior period adjustments**

Prior period adjustments consist of the following:

	<u>2003</u>	<u>2002</u>
<b>(a) Regular Budget Fund:</b>		
Excess of assessment collection over previous years' outstandings		
<b>Total (Statement I)</b>	<b><u>(3 194 576)</u></b>	<b><u>( 750 268)</u></b>
<b>(b) Technical Cooperation Fund:</b>		
Pledges and adjustments to pledges related to prior years' programmes		
<b>Total (Statement I)</b>	<b><u>1 759 820</u></b>	<b><u>24 448</u></b>

## 8. Reserves

### Transfers to reserves

An amount of \$750 000 was allocated to the Reserve for Equipment Replacement Fund 2005 (ERF 2005) in 2003 as approved by Board of Governors (GOV/2000/14), bringing the total reserved for the three year period to \$1 200 000 (Statements I and II).

## 9. Credits to Member States

Cash surpluses returned to eligible Member States amounted to \$2 335 816 (2002: \$75 886). This comprises cash surpluses from 2001 and prior years which were credited to the respective Member States' assessments (Statement I).

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

	Funds Available <sup>1/</sup>	Expenditure	Unused Balance
IAEA as:			
Executing Agency	86 718	2 537	84 181
Associated Agency	1	5 042	( 5 041)
UNDP Technical Support Services	-	-	-
<b>Total 2003</b>	<b>86 719</b>	<b>7 579</b>	<b>79 140</b>
Total 2002	350 054	110 911	239 143

## 11. Trust Funds and Reserve Funds (Statement I)

Fund group VI contains one Trust Fund as follows:

	Funds Available <sup>1/</sup>	Expenditure	Unused Balance
<u>Trust Funds</u>			
Research Institute Trust Fund (RITF)	1 488 228	354 227	1 134 001
<b>Total 2003</b>	<b>1 488 228</b>	<b>354 227</b>	<b>1 134 001</b>
Total 2002	1 872 459	764 120	1 108 339

<sup>1/</sup> Includes unused balances carried forward from prior periods.

**12. Assessed contributions receivable**

Assessments outstanding by budget years amount to:

Budget Year	2003	2002
1959-1995	4 892 691	5 153 636
1996	830 416	941 661
1997	1 002 514	1 406 226
1998	1 318 701	1 795 604
1999	826 027	864 119
2000	587 839	2 002 486
2001	5 070 993	5 574 081
2002	8 804 462	26 207 196
	(Schedule S1)	43 945 009
2003	(Schedule S1) 37 466 581	
<b>Total (Statement II)</b>	<b>60 800 224</b>	<b>43 945 009</b>

**13. Accounts receivable - Other****(a) Regular Budget Fund**

	2003	2002
Member States	1 890 432	2 011 885
United Nations, specialized agencies and other international organizations	239 702	5 420 371
Staff	1 550 249	2 579 338
Suppliers and contractors	810 360	518 351
Other accounts	395 576	511 232
Working Capital advances	23 148	-
<b>Total (Statement II)</b>	<b>4 909 467</b>	<b>11 041 177</b>

**(b) Technical Cooperation Fund**

	<u>2003</u>	<u>2002</u>
Member States	53 837	87 987
United Nations, specialized agencies and other international organizations	825 230	349 567
Staff	22 789	29 382
Suppliers and contractors	293 083	305 537
Funds with agents	3 027 261	4 017 967
<b>Total (Statement II)</b>	<b><u>4 222 200</u></b>	<b><u>4 790 440</u></b>

**(c) Clearing Account - Travel**

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

	<u>2003</u>	<u>2002</u>
<b>Regular Budget Fund:</b>		
Clearing Account - Travel		
<b>Total (Statement II)</b>	<b><u>992 262</u></b>	<b><u>668 041</u></b>

**14. Unliquidated Obligations - Regular Budget Fund**

Unliquidated obligations relate to the budget years as follows:

	<u>2003</u>	<u>2002</u>
Current year	23 939 539	23 180 905
Prior years	991 800	1 006 625
Provision for unobligated balances of 2002 appropriations	1 421 716	-
<b>Total (Statement II)</b>	<b><u>26 353 055</u></b>	<b><u>24 187 530</u></b>

**15. Accounts payable - Other****(a) Regular Budget Fund**

	<u>2003</u>	<u>2002</u>
Member States	-	123
United Nations, specialized agencies and other international organizations	-	30 677
Staff	<b>1 148 806</b>	663 834
Other accounts	<b>846 291</b>	1 227 008
Suppliers and contractors	<b>27 093</b>	7 075
<b>Total (Statement II)</b>	<b><u>2 022 190</u></b>	<b><u>1 928 717</u></b>

**(b) Technical Cooperation Fund**

	<u>2003</u>	<u>2002</u>
United Nations, specialized agencies and other international organizations	-	-
Staff	<b>6 937</b>	13 457
Other accounts	<b>224 809</b>	9 239
Suppliers and contractors	<b>11 515</b>	14 559
<b>Total (Statement II)</b>	<b><u>243 261</u></b>	<b><u>37 255</u></b>

**16. Provision for Revaluation of Cash (Statement II)**

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

	<u>2003</u>	<u>2002</u>
Regular Budget Fund	<b>22 762 616</b>	10 487 595
Technical Cooperation Fund	<b>79 006</b>	-
<b>Total (Statement II)</b>	<b><u>22 841 622</u></b>	<b><u>10 487 595</u></b>

The strengthening of the euro against the dollar led to a net unrealized gain for the Regular Budget Fund and the strengthening of certain other currencies against the dollar led to a net unrealized gain in the Technical Cooperation Fund.

## 17. Contributions in kind

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

	Thousands of US dollars					
	Member States		International Organizations		Totals	
	2003	2002	2003	2002	2003	2002
Fellowships	375	183	-	-	375	183
Equipment and supplies	56	111	1	8	57	119
Meetings and other items	1 756	1 182	-	-	1 756	1 182
Cost-free experts	10 411	10 009	26	75	10 437	10 084
<b>Total</b>	<b>12 598</b>	<b>11 485</b>	<b>27</b>	<b>83</b>	<b>12 625</b>	<b>11 568</b>

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

## 18. Non-expendable equipment

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

	Thousands of US dollars	
	2003	2002
Scientific and technical equipment	16 274	15 765
Computer equipment	2 895	2 615
Office equipment	20	73
Transportation equipment	427	424
Furniture and fittings	4	24
<b>Total</b>	<b>19 620</b>	<b>18 901</b>

Equipment for inventory purposes are all items with an original purchase value of \$1000 or more, and all sensitive items.

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

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

## 19. Interest income

One major donor of voluntary contributions under Fund groups III and IV has requested interest income on its share of voluntary contributions made to the Agency. The Secretariat had agreed,



according to the Financial Rules and Regulations of the Agency, to the request effective 1 January 2003. Accordingly, Fund groups I, II, III and IV reflect their share of interest income for year 2003 (Statement I).

## 20. Other/Miscellaneous income

Due to recent rulings by the ILO Administrative Tribunal, the Agency has incurred an unexpected liability of \$400 000 relating to the reimbursement method of taxation on Agency emoluments. The Agency has taken steps to make full provision in the 2003 Accounts for this item (Statement I).

## 21. Health Insurance Premium Reserve Fund

J Van Breda & Co. International provides health insurance coverage to staff members. The Company is custodian of the Health Insurance Premium Reserve Fund. The purpose of the fund is to retain the excess of premiums paid over sums due to J. Van Breda & Co. International and absorb future increases in premiums. The value of this fund as at 31 December 2003 was euro 736 066 (\$918 934). The fund is owned jointly by the Agency and the plan participants on the basis of their contributions.

## 22. Separation benefits

Under the Staff Regulations and Staff Rules, staff members of the Agency are eligible to receive certain benefits on separation from the service of the Agency. Expenditure is recorded in the year in which the benefits are paid. Entitlements and the corresponding liabilities as at 31 December 2003 are estimated as follows:

	Thousands of US dollars	
	2003	2002
Repatriation - grants	16 016	15 588
- travel and household removal	8 570	7 999
Accrued annual leave	19 628	16 990
End-of-service allowances	19 323	16 156
<b>Total</b>	<b>63 537</b>	<b>56 733</b>

## 23. Post-retirement benefits

Under the Staff Regulations and Staff Rules, retirees of the Agency are eligible to obtain medical insurance through the Agency. The Agency contributes towards the retiree's total premium and records the cost of this benefit in the year it is incurred. The Agency's share of the total premium was \$1 404 735 (2002: \$984 770).

However, in order to gain a better understanding of the financial dimensions of the Agency's liabilities for after-service health insurance, an independent consulting actuary was engaged in 2002 to carry out an actuarial valuation of post-retirement health insurance benefits for periods ending 2002–2005. The valuations method used was the projected unit credit cost technique. The accrued liability is projected as at 31 December 2003 to be \$80.9 million (2002: \$72 million) based on an Interest rate of 8.5% and Medical inflation rate of 6%.



## **PART V**

## **ANNEXES**

ANNEX A1

REGULAR BUDGET FUND

ESTIMATED AND ACTUAL RESOURCES FOR THE YEAR ENDED 31 DECEMBER 2003  
(expressed in United States dollars)

	Budget estimates a/	Adjustments	Adjusted estimates	Actual resources			Excess (shortfall) of actual resources over adjusted budget estimates
				Receipts	Outstanding	Total	
Assessed contributions from Member States	249,080,726	-	249,080,726	211 622 883	37,457,843	249,080,726	-
Contributions assessed on new Member States	-	16,464 b/	16,464	7 726	8,738	16,464	-
Foreign currency revaluation	249,080,726 (783,726)	16 464 -	249,097,190 (783,726)	211 630 609 -	37,466,581 -	249,097,190 -	- 783 726
Total assessments and revaluation	248 297 000	16 464	248 313 464	211 630 609	37 466 581	249 097 190	783 726
Miscellaneous income							
(a) Work for others (Appropriation 8)							
Data processing services	853,000	-	853,000	690,355	-	690,355	(162,645)
Printing services	1,310,000	-	1,310,000	1,166,799	33,638	1,200,437	(109,563)
Medical services	857,000	-	857,000	652,509	79,272	731,781	(125,219)
Radiation protection and monitoring services	103,000	-	103,000	104,925	-	104,925	1,925
Translation services	63,000	-	63,000	208,166	-	208,166	145,166
Nuclear Fusion journal	496,000	-	496,000	147,825	-	147,825	(348,175)
Laboratory services	200,000	-	200,000	221,380	-	221,380	21,380
Marine Environmental Laboratory Services	60,000	-	60,000	24,307	-	24,307	(35,693)
Sub-total	3 942 000	-	3 942 000	3 216 266	112 910	3 329 176	( 612 824)
(b) Attributable to specific programmes							
Publications of the Agency - INIS	113,000	-	113,000	71,679	-	71 679	( 41 321)
Publications of the Agency - Other	515,000	-	515,000	301,569	-	301 569	( 213 431)
Laboratory income	175,000	-	175,000	215,066	-	215 066	40 066
Amounts recoverable under safeguards agreements	500,000	-	500,000	445,124	-	445 124	( 54 876)
Programme support income	19,000	-	19,000	25,053	-	25 053	6 053
Other service income	2,000	-	2,000	2,700	-	2 700	700
Sub-total	1 324 000	-	1 324 000	1 061 191	-	1 061 191	( 262 809)
(c) Not attributable to specific programmes							
Investment and interest income	1,409,000	-	1,409,000	1 739 594	-	1 739 594	330 594
Gain (loss) on exchange of currencies	-	-	-	365 158	-	365 158	365 158
Other	542,000	-	542,000	( 70 249)	-	( 70 249)	( 612 249)
Sub-total	1 951 000	-	1 951 000	2 034 503	-	2 034 503	83 503
Sub-total (b) and (c)	3 275 000	-	3 275 000	3 095 694	-	3 095 694	( 179 306)
Sub-total (a), (b) and (c)	7 217 000	-	7 217 000	6 311 960	112 910	6 424 870	( 792 130)
TOTAL ASSESSMENTS AND MISCELLANEOUS INCOME	255 514 000	16 464	255 530 464	217 942 569	37 579 491	255 522 060	( 8 404)

a/ GC(46)/RES/5

b/ Schedule S1

## ANNEX A2

## TECHNICAL COOPERATION FUND

ESTIMATED AND ACTUAL RESOURCES IN THE YEAR ENDED 31 DECEMBER 2003  
(expressed in United States dollars)

	Current year	2002	2001	2000	1999	Prior to 1999	Total
<b>I. Estimates</b>							
Targets	74 750 000	73 000 000	73 000 000	73 000 000	73 000 000		366 750 000
Estimated other income	1 000 000	1 000 000	1 000 000	1 000 000	1 000 000		5 000 000
<b>Total allocations</b>	<b>75 750 000</b> <sup>a/</sup>	<b>74 000 000</b>	<b>74 000 000</b>	<b>74 000 000</b>	<b>74 000 000</b>		<b>371 750 000</b>
<b>II. Actuals</b>							
<b>1. Voluntary contributions received for 2003</b>							
2002	56 371 128	-	-	-	-		56 371 128
2001	1 895 103	57 513 069	-	-	-		59 408 172
2000	108 760	564 979	57 981 151	-	-		58 654 890
2000	361 570	16 456	5 303 360	52 366 914	-		58 048 300
1999	32 460	18 905	111 231	983 262	63 073 978		64 219 836
for prior years	8 356	34 827	82 169	1 491 974	388 826		2 006 152
<b>Total</b>	<b>58 777 377</b>	<b>58 148 236</b>	<b>63 477 911</b>	<b>54 842 150</b>	<b>63 462 804</b>		<b>298 708 478</b>
<b>2. Assessed programme costs received</b>	<b>2 649 195</b>	<b>2 363 301</b>	<b>2 125 644</b>	<b>2 725 402</b>	<b>2 174 949</b>		<b>12 038 491</b>
<b>3. Miscellaneous income</b>	<b>784 633</b>	<b>420 375</b>	<b>1 687 991</b>	<b>1 042 882</b>	<b>1 061 327</b>		<b>4 997 208</b>
<b>Total received</b>	<b>62 211 205</b>	<b>60 931 912</b>	<b>67 291 546</b>	<b>58 610 434</b>	<b>66 699 080</b>		<b>315 744 177</b>
<b>4. Resources outstanding</b>							
Voluntary contributions pledged and unpaid	1 061 042	455 770	657 293	124 153	20 460	980 231	3 298 949 <sup>b/</sup>
Assessed programme costs	1 243 187	737 933	552 465	504 642	581 007	3 305 091	6 924 325 <sup>c/</sup>
<b>Total outstanding</b>	<b>2 304 229</b>	<b>1 193 703</b>	<b>1 209 758</b>	<b>628 795</b>	<b>601 467</b>	<b>4 285 322</b>	<b>10 223 274</b>
<b>Total actual resources</b>	<b>64 515 434</b>	<b>62 125 615</b>	<b>68 501 304</b>	<b>59 239 229</b>	<b>67 300 547</b>	<b>4 285 322</b>	<b>325 967 451</b>
<b>III. Difference between actuals and estimates</b>	<b>(11 234 566)</b>	<b>(11 874 385)</b>	<b>(5 498 696)</b>	<b>(14 760 771)</b>	<b>(6 699 453)</b>	<b>4 285 322</b>	<b>(45 782 549)</b>

a/ GC(46)/RES/6

b/ Schedule S8

c/ Schedule S9

**RESOURCES MADE AVAILABLE TO THE AGENCY  
BY MEMBER STATES FOR 2003 INCLUDING CONTRIBUTIONS IN CASH AND IN KIND**  
(expressed in United States dollars)

Member State	TOTAL	C A S H			I N K I N D a/ (Note 17)			
		Assessed contributions Schedule S1	Voluntary contributions (Technical Cooperation Fund Schedule S8)	Voluntary contributions and other extrabudgetary resources	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts
Afghanistan	15 291	15 291	-	-	-	-	-	-
Albania	75 789	6 547	2 242	65 000	-	-	-	2 000
Algeria	200 097	131 497	50 000	-	-	-	-	18 600
Angola	411 928	4 058	1 495	400 000	-	-	-	6 375
Argentina	2 603 795	2 402 706	-	-	-	275	-	200 814
Armenia	18 882	4 058	-	-	-	-	-	14 824
Australia	5 001 738	3 606 484	1 120 787	64 641	-	1 815	-	208 011
Austria	3 128 033	2 344 503	676 488	60 508	-	3 030	-	43 504
Azerbaijan	15 051	7 851	-	-	-	-	-	7 200
Bangladesh	30 410	17 382	6 728	2 500	-	-	-	3 800
Belarus	72 770	34 981	13 455	-	-	-	-	24 334
Belgium	3 259 696	2 678 523	308 172	16 111	-	1 300	-	255 590
Benin	4 368	4 368	-	-	-	-	-	-
Bolivia	194 912	17 456	-	172 000	-	-	-	5 456
Bosnia and Herzegovina	9 172	8 372	-	-	-	-	-	800
Botswana	19 659	19 659	-	-	-	-	-	-
Brazil	4 925 655	4 337 977	400 000	-	-	560	54 000	133 118
Bulgaria	106 783	24 302	10 000	30 000	-	125	-	42 356
Burkina Faso	14 339	4 368	-	9 971	-	-	-	-
Cameroon	24 425	17 445	5 980	-	-	-	-	1 000
Canada	8 769 404	6 058 048	1 673 469	503 331	-	1 185	-	533 371
Central African Republic	2 185	2 185	-	-	-	-	-	-
Chile	398 937	372 247	-	12 655	-	435	-	13 600
China	4 181 986	2 848 992	1 095 835	65 051	-	1 550	-	170 558
Colombia	425 853	353 853	-	70 000	-	-	-	2 000
Costa Rica	51 938	41 501	-	-	-	-	-	10 437
Côte d'Ivoire	17 473	17 473	-	-	-	-	-	-
Croatia	165 234	71 904	27 658	50 000	-	-	-	15 672
Cuba	114 851	61 159	20 930	-	-	-	-	32 762
Cyprus	111 200	82 490	26 910	-	-	-	-	1 800
Czech Republic	950 947	314 258	121 843	363 891	-	790	-	150 165
Democratic Republic of the Congo	11 337	8 737	-	-	-	-	-	2 600
Denmark	2 336 031	1 772 601	535 210	5 382	-	-	-	22 838
Dominican Republic	48 053	48 053	-	-	-	-	-	-
Ecuador	52 423	52 423	-	-	-	-	-	-

ANNEX A3a (continued)

Member State	T O T A L	C A S H			I N K I N D a/ (Note 17)			
		Assessed contributions Schedule S1	Voluntary contributions (Technical Cooperation Fund Schedule S8)	Voluntary contributions and other extrabudgetary resources	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts
Egypt	252 232	156 236	58 500	-	-	120	-	37 376
El Salvador	221 140	37 133	-	180 207	-	-	-	3 800
Estonia	163 381	16 253	6 728	135 000	-	-	-	5 400
Ethiopia	11 214	7 224	2 990	-	-	-	-	1 000
Finland	1 887 610	1 206 646	373 003	140 661	-	500	-	166 800
France	21 856 219	15 307 276	4 621 793	1 279 219	-	12 739	48 000	587 192
Gabon	28 395	28 395	-	-	-	-	-	-
Georgia	33 060	10 920	-	c/	-	-	-	22 140
Germany	30 948 954	23 738 722	4 506 836	1 877 296	-	7 550	90 000	728 550
Ghana	24 702	10 902	-	-	-	-	-	13 800
Greece	1 402 652	994 651	385 000	-	-	185	3 060	19 756
Guatemala	193 593	56 793	-	136 000	-	-	-	800
Haiti	4 368	4 368	-	-	-	-	-	-
Holy See	3 319	2 319	1 000	-	-	-	-	-
Hungary	692 093	207 676	85 962	234 728	-	880	-	162 847
Iceland	74 962	74 962	-	-	-	-	-	-
India	968 513	614 006	243 685	-	-	915	-	109 907
Indonesia	525 572	417 197	75 000	13 000	-	-	-	20 375
Iran, Islamic Republic of	1 678 829	488 908	167 440	1 004 430	-	-	-	18 051
Iraq	211 875	211 875	-	-	-	-	-	-
Ireland	1 030 612	753 788	210 795	41 934	-	200	-	23 895
Israel	1 204 173	1 058 051	100 000	10 000	-	165	-	35 957
Italy	14 486 988	12 011 695	2 302 862	5 201	-	795	-	166 435
Jamaica	10 537	8 737	-	-	-	-	-	1 800
Japan	60 202 603	47 036 041	6 975 670	4 889 000	-	3 070	246 000	1 052 822
Jordan	322 629	15 546	6 000	297 541	-	-	-	3 542
Kazakhstan	125 840	56 546	-	-	-	-	-	69 294
Kenya	28 411	16 231	5 980	-	-	-	-	6 200
Korea, Republic of	5 619 566	3 617 424	850 000	331 320	-	-	61 807	759 015
Kuwait	381 550	376 592	-	-	-	-	-	4 958
Latvia	223 295	18 261	6 728	179 344	-	-	-	18 962
Lebanon	24 828	24 028	-	-	-	-	-	800
Liberia	2 185	2 185	-	-	-	-	-	-
Libyan Arab Jamahiriya	131 908	124 378	-	-	-	-	-	7 530
Liechtenstein	20 856	14 856	6 000	-	-	-	-	-
Lithuania	87 007	32 465	11 960	-	-	-	-	42 582
Luxembourg	253 458	188 150	56 810	-	-	-	-	8 498
Madagascar	9 665	6 223	2 242	-	-	-	-	1 200
Malaysia	629 414	430 744	168 187	10 000	-	-	-	20 483
Mali	4 767	3 767	-	-	-	-	-	1 000
Malta	39 633	26 368	10 465	-	-	-	-	2 800
Marshall Islands	2 076	2 076	-	-	-	-	-	-
Mauritius	26 311	18 836	7 475	-	-	-	-	-
Mexico	2 338 583	2 269 465	-	b/	-	430	-	68 688
Monaco	1 477 138	9 901	-	165 746	-	125	1 226 366	75 000

ANNEX A3a (continued)

Member State	T O T A L	C A S H			I N K I N D a/ (Note 17)			
		Assessed contributions Schedule S1	Voluntary contributions (Technical Cooperation Fund Schedule S8)	Voluntary contributions and other extrabudgetary resources	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts
Mongolia	56 643	2 096	747	50 000	-	-	-	3 800
Morocco	125 764	87 248	32 142	-	-	-	-	6 374
Myanmar	19 642	19 642	-	-	-	-	-	-
Namibia	31 395	13 185	5 110	-	-	-	-	13 100
Netherlands	5 565 743	4 018 938	1 242 345	181 574	-	715	-	122 171
New Zealand	549 776	535 413	-	14 313	-	50	-	-
Nicaragua	30 382	2 030	747	27 605	-	-	-	-
Niger	11 350	2 185	-	-	-	-	-	9 165
Nigeria	556 798	95 711	39 618	400 000	-	-	-	21 469
Norway	2 022 648	1 425 535	462 702	71 111	-	125	-	63 175
Pakistan	243 344	112 020	43 355	34 000	-	330	-	53 639
Panama	30 385	30 385	-	-	-	-	-	-
Paraguay	32 764	32 764	-	-	-	-	-	-
Peru	251 822	246 822	-	5 000	-	-	-	-
Philippines	224 810	203 788	-	12 757	-	65	-	8 200
Poland	1 176 491	585 203	226 492	320 014	-	105	-	44 677
Portugal	954 470	895 141	-	b/	-	-	13 671	45 658
Qatar	89 833	89 833	-	-	-	-	-	-
Republic of Moldova	12 499	4 368	1 495	-	-	-	-	6 636
Romania	238 270	110 836	41 860	27 550	-	-	-	58 024
Russian Federation	5 251 699	2 754 252	851 402	b/	1 002 191	-	-	643 854
Saudi Arabia	1 150 897	1 100 897	50 000	-	-	-	-	-
Senegal	10 920	10 920	-	-	-	-	-	-
Serbia and Montenegro	57 357	36 355	14 202	-	-	-	-	6 800
Sierra Leone	2 185	2 185	-	-	-	-	-	-
Singapore	1 206 920	923 860	281 060	-	-	-	-	2 000
Slovakia	468 939	77 222	30 647	210 525	-	-	12 852	137 693
Slovenia	317 394	190 627	57 557	15 658	-	190	-	53 362
South Africa	1 174 813	753 231	291 525	10 000	-	80	-	119 977
Spain	7 774 613	5 974 564	1 332 791	239 490	-	600	-	227 168
Sri Lanka	32 729	32 729	-	-	-	-	-	-
Sudan	139 367	13 106	4 485	119 776	-	-	-	2 000
Sweden	3 423 361	2 430 507	734 045	49 252	-	655	-	208 902
Switzerland	4 082 183	2 993 128	903 727	3 229	-	1 310	-	180 789
Syrian Arab Republic	204 500	148 715	48 000	-	-	-	-	7 785
Tajikistan	10 785	2 185	-	-	-	-	-	8 600
Thailand	651 407	465 459	180 148	-	-	-	-	5 800
The former Yugoslav Republic of Macedonia	16 706	13 106	-	-	-	-	-	3 600
Tunisia	82 836	56 358	21 678	-	-	-	-	4 800
Turkey	1 225 425	883 177	314 698	4 000	-	-	-	23 550
Uganda	14 657	10 920	3 737	-	-	-	-	-
Ukraine	241 866	101 261	37 375	10 000	-	-	-	93 230
United Arab Emirates	699 822	518 565	145 015	30 000	-	-	-	6 242
United Kingdom of Great Britain and Northern Ireland	18 740 880	12 801 593	3 957 265	1 438 794	-	8 770	-	534 458
United Republic of Tanzania	622 230	7 534	2 990	600 000	-	-	-	11 706



**ANNEX A3a (continued)**

Member State	T O T A L	C A S H			I N K I N D a/ (Note 17)			
		Assessed contributions Schedule S1	Voluntary contributions (Technical Cooperation Fund Schedule S8)	Voluntary contributions and other extrabudgetary resources	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts
United States of America	123 424 378	68 068 305	18 562 467	34 951 736	375 480	4 575	-	1 461 815
Uruguay	173 589	168 189	-	-	-	-	-	5 400
Uzbekistan	29 844	21 844	-	-	-	-	-	8 000
Venezuela	583 402	434 670	148 732	-	-	-	-	-
Viet Nam	36 672	24 302	8 970	-	-	-	-	3 400
Yemen	18 754	13 521	5 233	-	-	-	-	-
Zambia	5 382	3 887	1 495	-	-	-	-	-
Zimbabwe	18 473	17 473	-	-	-	-	-	1 000
Sub-total	371 757 175	249 076 358	57 432 170	52 650 243	375 480	56 309	1 755 756	10 410 859
<u>New Members:</u>								
Eritrea	2 185	2 185	-	-	-	-	-	-
Honduras	7 726	7 726	-	-	-	-	-	-
Kyrgyz Republic	2 185	2 185	-	-	-	-	-	-
Seychelles	4 368	4 368	-	-	-	-	-	-
Sub-total	16 464	16 464	-	-	-	-	-	-
<u>Former Members:</u>								
Cambodia	4 368	4 368	-	-	-	-	-	-
Democratic People's Republic of Korea	-	-	-	-	-	-	-	-
Yugoslavia d/	-	-	-	-	-	-	-	-
Sub-total	4 368	4 368	-	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>371 778 007</b>	<b>249 097 190</b>	<b>57 432 170</b>	<b>52 650 243</b>	<b>375 480</b>	<b>56 309</b>	<b>1 755 756</b>	<b>10 410 859</b>

Others:

New Caledonia	108 093	-	-	-	-	-	107 293	800
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a/ Shown at actual cost where known, otherwise estimates provided by the Agency's scientific Divisions and/or cost as provided by Member States for equipment and supplies; costs as provided by Member States for meetings and other items and for cost-free experts estimated salary cost of \$200 per day plus cost of travel and subsistence provided by Member States.

b/ Pledged a contribution in 2003 (a) relating to 2002: Albania - \$2 190; Mexico - \$757 740; Russian Federation - \$799 621; (b) relating to 2001: Portugal - \$100 000; (c) relating to 2000: Portugal - \$100 000.

c/ Revalued pledge of contribution: Burkina Faso pledge relating to 2001 - \$312; Georgia pledge relating to 2000 - \$(43).

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

**ANNEX A3b**

**RESOURCES MADE AVAILABLE TO THE AGENCY**

**BY UNITED NATIONS AND OTHER INTERNATIONAL ORGANIZATIONS FOR 2003 INCLUDING CONTRIBUTIONS IN CASH AND IN KIND**  
(expressed in United States dollars)

	T O T A L	C A S H		I N K I N D <sup>a/</sup> (Note 17)		
		Voluntary contributions and other extrabudgetary resources		Type II fellowships	Equipment and supplies	Meetings and other items
Bureau Internationale des Poids et Mesures (BIPM)	1 200	-	-	1 200	-	-
European Commission (EC)	3 290	-	-	-	-	3 290
European Federation of Organizations for Medical Physics (EFOMP)	1 953	-	-	-	-	1 953
European Society for Therapeutic Radiology and Oncology (ESTRO)	2 063	-	-	-	-	2 063
Food and Agriculture Organization of the United Nations (FAO)	2 442 002	2 442 002	-	-	-	-
International Commission on Radiation Units and Measurements (ICRU)	2 075	-	-	-	-	2 075
International Organization for Medical Physics (IOMP)	4 628	-	-	-	-	4 628
Nuclear Threat Initiative (NTI)	996 200	996 200	-	-	-	-
OPEC Fund for International Development	52 175	50 000	-	-	-	2 175
Pan American Health Organization (PAHO)	3 691	-	-	-	-	3 691
Regional Organization for the Consersation of Environment of the Red Sea and Gulf of Aden (PERSGA)	10 000	10 000	-	-	-	-
Regional Organization for the the Protection of the Marine Environment (ROPME)	120 000	120 000	-	-	-	-
United Nations (UN)	6 500 000	6 500 000	-	-	-	-
United Nations Development Programme (UNDP)	( 152 424)	( 152 424)	-	-	-	-
United Nations Environment Programme (UNEP)	234 075	234 075	-	-	-	-
United Nations Monitoring, Verification and Inspection Commission (UNMOVIC)	1 800	-	-	-	-	1 800
Universal Postal Union (UPU)	6 712	6 712	-	-	-	-
World Health Organization (WHO)	4 400	-	-	-	-	4 400
<b>TOTAL</b>	<b>10 233 840</b>	<b>10 206 565</b>	<b>-</b>	<b>1 200</b>	<b>-</b>	<b>26 075</b>

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

**RESOURCES MADE AVAILABLE TO THE AGENCY**  
**BY MAJOR PROGRAMME FOR 2003 INCLUDING CONTRIBUTIONS IN CASH AND IN KIND**  
(expressed in United States dollars)

	TOTAL	CASH		I N K I N D (Note 17)		
		Voluntary contributions and other extrabudgetary resources a/	Type II fellowships	Equipment and supplies	Meetings and other items	Cost-free experts
<b>Major Programme 1 - Nuclear Power, Fuel Cycle and Nuclear Science</b>						
1. Overall Management, Co-ordination and Common Activities	153	153	-	-	-	-
Programme A - Nuclear Power	2 858 648	1 480 582	-	-	74 659	1 303 407
Programme B - Nuclear Fuel Cycle and Material Technologies	1 214 513	464 470	-	-	-	750 043
Programme C - Analysis for Sustainable Energy Development	86 110	-	-	-	-	86 110
Programme D - Nuclear Science	1 188 068	(41 350)	32 200	-	-	1 197 218
<b>Total Major Programme 1</b>	<b>5 347 492</b>	<b>1 903 855</b>	<b>32 200</b>	<b>-</b>	<b>74 659</b>	<b>3 336 778</b>
<b>Major Programme 2 - Nuclear Techniques for Development and Environmental Protection</b>						
2. Overall Management, Co-ordination and Common Activities	335 230	216 854	-	-	-	118 376
Programme E - Food and Agriculture	2 708 546	2 513 442	10 500	-	-	184 604
Programme F - Human Health	299 300	2 075	163 800	16 800	10 245	108 455
Programme G - Water Resources	8 046	-	4 200	-	-	3 846
Programme H - Protection of the Marine and Terrestrial Environments	2 484 864	562 185	33 320	8 614	1 778 145	102 600
Programme I - Physical and Chemical Applications	160 733	-	59 780	-	-	100 953
<b>Total Major Programme 2</b>	<b>5 996 719</b>	<b>3 294 556</b>	<b>271 600</b>	<b>25 414</b>	<b>1 788 390</b>	<b>618 834</b>
<b>Major Programme 3 - Nuclear Safety and Protection against Radiation</b>						
3. Overall Management, Co-ordination and Common Activities	526 934	162 631	-	-	-	364 303
Programme J - Safety of Nuclear Installations	5 721 754	3 797 211	63 280	-	-	1 861 263
Programme K - Radiation Safety	3 567 187	1 736 489	-	-	-	1 830 698
Programme L - Management of Radioactive Waste	2 362 958	935 671	8 400	-	-	1 418 887
<b>Total Major Programme 3</b>	<b>12 178 833</b>	<b>6 632 002</b>	<b>71 680</b>	<b>-</b>	<b>-</b>	<b>5 475 151</b>
<b>Major Programme 4 - Nuclear Verification and Security of Material</b>						
4. Overall Management, Co-ordination and Common Activities	728 744	728 744	-	-	-	-
Programme M - Safeguards	21 791 844	21 333 644	-	-	-	458 200
Programme N - Security of Material	8 268 830	8 208 830	-	-	-	60 400
Programme O - Verification in Iraq pursuant to UNSC Resolutions	6 500 000	6 500 000	-	-	-	-
<b>Total Major Programme 4</b>	<b>37 289 418</b>	<b>36 770 818</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>518 600</b>
<b>Major Programme 5 - Information Support Services</b>						
Programme P - Public Information	913 680	913 680	-	-	-	-
Programme Q - Information Technology Infrastructure and Services	-	-	-	-	-	-
Programme R - Nuclear Information Resources	527 455	232 910	-	32 095	-	262 450
Programme S - Conference, Translation and Publishing Services	-	-	-	-	-	-
<b>Total Major Programme 5</b>	<b>1 441 135</b>	<b>1 146 590</b>	<b>-</b>	<b>32 095</b>	<b>-</b>	<b>262 450</b>
<b>Major Programme 6 - Management of Technical Cooperation for Development</b>						
Programme T - Management of Technical Cooperation for Development	560 059	334 138	-	-	-	225 921
<b>Total Major Programme 6</b>	<b>560 059</b>	<b>334 138</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>225 921</b>
<b>Major Programme 7 - Policy and General Management</b>						
Programme U - Executive Management, Policy Making and Co-ordination	561 474	561 474	-	-	-	-
Programme V - Administration and General Services	330 683	330 683	-	-	-	-
Programme W - Oversight and Evaluation	179 113	179 113	-	-	-	-
<b>Total Major Programme 7</b>	<b>1 071 270</b>	<b>1 071 270</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL</b>	<b>63 884 926</b>	<b>51 153 229</b>	<b>375 480</b>	<b>57 509</b>	<b>1 863 049</b>	<b>10 437 734</b>

a/ Excludes Technical Cooperation Extrabudgetary Projects Amounting to \$11 856 003.





