



AGENCY FOR THE PROHIBITION OF NUCLEAR WEAPONS  
IN LATIN AMERICA AND THE CARIBBEAN

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**XXII Regular Session of the General Conference**  
**Mexico City, 17 November 2011**

**CG/641**

**FINANCIAL STATEMENTS AND  
AUDITOR'S REPORT TO  
31 DECEMBER 2010**



**Agency For The Prohibition Of Nuclear Weapons  
In Latin America And The Caribbean (OPANAL)  
Financial Statements  
Together With External Auditors' Report  
As of December 31, 2010**



**Gioconda Ubeda Rivera  
Secretary General of the  
Agency for the Prohibition of Nuclear Weapons  
in Latin America and the Caribbean (OPANAL)**

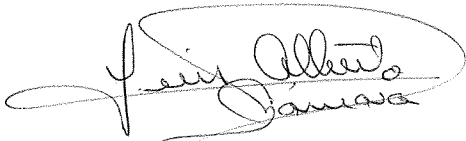
**Ms. Ambassador,**

We are honored to present you with this Audit Report of the Financial Statements of the OPANAL for the year 2010 that we performed as External Auditors appointed by the General Conference Resolution CG/Res.523 during its XXI Ordinary Session of the General Conference of the OPANAL.

We respectfully request that you present this Report in the sessions of the appropriate General Conference to be held by the Governments of the Member States in accordance with current Conference regulations.

We wish to express our sincere appreciation for the cooperation and courtesies received during our review of the financial statements of the OPANAL. This invaluable cooperation aided our engagement.

**Hernández Marrón y Cía., S.C.**



**Luis Alberto Cámara Puerto, CPA  
Partner**

**Mexico City  
March 8, 2011**



**AGENCY FOR THE PROHIBITION OF NUCLEAR WEAPONS**  
**IN LATIN AMERICA AND THE CARIBBEAN (OPANAL)**

**FINANCIAL STATEMENTS**

**AS OF DECEMBER 31, 2010**

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**General Conference  
Agency for the Prohibition of Nuclear Weapons  
in Latin America and the Caribbean (OPANAL)**

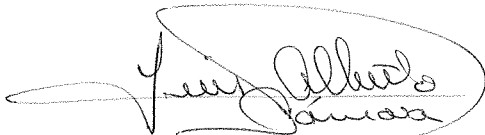
We have examined the financial situation of the Agency for the Prohibition of Nuclear Weapons in Latin America and the Caribbean (OPANAL) as of December 31, 2010 and the related statement of income and expenditures of the General Fund following the principles that govern the external auditors' activities in compliance with articles 13, 14 and 15 and other applicable articles of the Financial Regulations of the OPANAL. These financial statements are the responsibility of the OPANAL. Our responsibility is to express an opinion on the financial statements based on our audit.

In our opinion, except for the accounts receivable totaling US\$731,223.84 dollars that have not been paid to the OPANAL by the Member States, the accompanying financial statements, as identified in the presentation letter addressed to the Secretary General of the OPANAL, which in compliance with the Regulation are expressed in US dollars, presented fairly the financial situation of the OPANAL as of December 31, 2010 and the corresponding application of funds to the items of the budget approved for 2010.

**WE CERTIFY** that the related financial statements and the accompanying account statements "A", "B", "C" and "D", are presented in compliance with information contained in the accounting records.

Supplemental data are provided in the report that accompanies this opinion to provide the best interpretation of the financial statements and the corresponding account statements.

**Hernández Marrón y Cía., S.C.**



**Luis Alberto Cámara Puerto, CPA  
Partner**

**Mexico City  
March 8, 2011**





**AGENCY FOR THE PROHIBITION OF NUCLEAR WEAPONS  
IN LATIN AMERICA AND THE CARIBBEAN (OPANAL)**


**BALANCE SHEET**

**AS OF DECEMBER 31, 2010**

<u>ASSETS</u>		<u>LIABILITIES</u>	
<b>Available assets</b>			
Cash in Mexican pesos	US \$ 2,231.37	Accounts payable	US \$ 26,508.60
Cash in US dollars	159,966.16	Other accounts payable	US \$ 24,715.00
Petty cash	320.86	Taxes	1,793.60
Other accounts receivable	0.00	Unpaid checks	1,058.85
		Seniority premium	1,880.55
<b>Restricted Funds</b>			
Reserve Subfund	455,372.27	Subtotal Liabilities	29,448.00
Peaceful Uses of Nuclear Energy Fund	308.45		
<b>Permanent Equipment</b>	15,471.67	<u>EQUITY</u>	
<b>Security Deposits</b>	3,400.00	<b>Restricted Funds: (see Note 2 paragraphs i and ii)</b>	456,264.97
		Reserve Subfund	455,956.52 (*)
		Peaceful Uses of Nuclear Energy Fund	308.45
		<b>General Fund:</b>	
		Unused Items from the budget	41,070.27
		Other income	62,260.66
		<b>Special Recouping Fund: (see Note 2 paragraph iii)</b>	763,779.05
		<b>Equity Fund</b>	15,471.67
		<b>Contributions pending</b>	
		Accounts receivable	(731,223.84)
<b>TOTAL ASSETS</b>	US \$ 637,070.78	<b>Subtotal Equity</b>	607,622.78
			US \$ 637,070.78
		<b>TOTAL LIABILITIES AND EQUITY</b>	

  
**Amb. Gioconda Ubieda Rivera**  
 Secretary General of the OPANAL

  
**Luis Alberto Cámara Puerto, CPA**  
 External Auditor

  
**Fernando García Quintero**  
 Accountant

(\*) The USD\$584.25 difference of the Restricted Fund of the Reserve SubFund is the remaining 20% of the amount paid to cover the translation and dubbing of documentary "Saying No to Nuclear Weapons". This amount was paid off on July 5, 2011.

**AGENCY FOR THE PROHIBITION OF NUCLEAR WEAPONS****IN LATIN AMERICA AND THE CARIBBEAN (OPANAL)****INCOME STATEMENT AND EXPENDITURES OF THE GENERAL FUND****FOR THE YEAR 2010**

Projected income from contributions in the  
2010 budget


US \$ 324,000.00

Expenditures as of December 31, 2010

**EXPENDITURES**

1.1 Salaries	US \$	174,818.89	
1.2 Professional Fees		4,805.99	
1.3 Welfare contributions and benefits		60,247.60	
2.1 Leases and services		51,061.94	
2.2 Maint. and Acquisition of equip., off. Furn., and others		5,373.58	
2.3 S.G. transfer and installation expenditures		1,972.74	
2.4 Office expenditures		8,747.88	
2.5 Various expenditures		370.07	
3.1 General conference		1,680.15	
3.2 Official representations		11,746.27	
3.3 Other activities		1,855.53	322,680.64

Total credits US \$ 1,319.36

  
\_\_\_\_\_  
Amb. Gioconda Ubeda Rivera  
Secretary General of the OPANAL

  
\_\_\_\_\_  
Fernando García Quintero  
Accountant

  
\_\_\_\_\_  
Luis Alberto Cámara Puerto, CPA  
External Auditor



**AGENCY FOR THE PROHIBITION OF NUCLEAR WEAPONS**  
**IN LATIN AMERICA AND THE CARIBBEAN (OPANAL)**

**AUDIT REPORT**

**DECEMBER 31, 2010**

**(Figures expressed in US dollars)**

**1. INCORPORATION AND ACTIVITY**

The OPANAL (Agency for the Prohibition of Nuclear Weapons in Latin America and the Caribbean) is an inter-governmental agency created by the Treaty of Tlatelolco to ensure the compliance of the provisions of that Treaty. The Treaty was ratified on February 14, 1967, and has been in force since April 25, 1969.

The OPANAL is responsible for convoking regular and special conferences and consultation meetings related to the established purposes, means and procedures of the Treaty and to supervise the adherence to the control system and the obligations stemming from the Treaty of Tlatelolco.

The Member States of the Treaty of Tlatelolco are: Antigua and Barbuda, Argentina, Bahamas, Barbados, Belize, Bolivia, Brazil, Chile, Colombia, Costa Rica, Cuba, Dominica, Dominican Republic, Ecuador, El Salvador, Granada, Guatemala, Guyana, Haiti, Honduras, Jamaica, Mexico, Nicaragua, Panama, Paraguay, Peru, Saint Kitts and Nevis, Saint Vincent and the Grenadines, Saint Lucia, Suriname, Trinidad and Tobago, Uruguay, and Venezuela.

**2. BALANCE TRANSLATION TO US DOLLARS**

Account translation from Mexican pesos to US dollars was performed by dividing balances as of December 31, 2010 by the applicable foreign exchange rate as of December 1, 2010 (\$12.4664/US\$1.00).

**3. CASH AND MARKETABLE SECURITIES**

Cash required to cover regular operations of the Agency's include available cash in the amount of US\$320.86 and bank deposits in two accounts of HSBC Bank, Cuenta Maestra No. 4018671916 in Mexican pesos equivalent to US\$2,231.37, and in special account in US dollars No. 199312100 in the amount of US\$159,966.16. In January 2009 two bank accounts were opened. Restricted funds arising from the Reserve Sub-Fund in the amount of US\$455,956.52, and the Peaceful Uses of Nuclear Energy Fund in the amount of US\$308.45 are deposited in these accounts (See Note 7). In accordance with article 7.01 "Deposits and Investments" of the Financial Regulations, the "The Secretary General shall specify the bank(s) where the Agency's

funds shall be deposited, and shall be authorized to invest part of the funds available in bonds and/or debentures guaranteed by the institutions that, in his opinion, are the most solvent and reliable, bearing in mind the purpose of the Funds.”

**4. OUTSTANDING CONTRIBUTIONS TO BE COLLECTED**

In general terms, this represents contributions that Member States have to pay the OPANAL. As of December 31, 2010 contributions stood at US\$731,223.84, where US\$684,920.03 was from prior years. US\$65,625.60 from 2010 and US\$19,321.79 were collected in advance.

**5. PERMANENT EQUIPMENT**

Permanent equipment includes office furniture and equipment, computer equipment and transportation equipment, which are recorded at acquisition cost and are depreciated annually by applying the maximum percentages permitted by the Mexican Income Tax Law; acquisitions and depreciation are recorded against the Equity Fund.

As of December 31, 2010, depreciation recorded against the Equity Fund stands at US\$2,473.53.

**6. ACCOUNTS PAYABLE**

As of December 31, 2010, this item is integrated as follows: office space leasing in the amount of US\$23,800; Social Security (IMSS), Employee Retirement Fund (Afore) and Housing Fund (Infonavit), in the amount of US\$1,731,07; Retained Taxes in the amount of US\$62.53, and Other Telephone and Photocopier expenses in the amount of US\$915.00.

**7. RESTRICTED FUNDS**

Restricted Funds were established by the General Conference, which on November 19, 2008, approved the Reactivation of a Reserve Subfund and the Peaceful Uses of Nuclear Energy Fund by means of Resolution CG/E/Res.508 (E-XIX-08). The availability of Restricted Funds is limited. Only the Committee on Contribution and Administrative and Budgetary Matters (CCAAP) may authorize the use of these funds. As of December 31, 2010, Restricted Funds totaled US\$456,264.97, and are integrated as follows:

- a) Reserve Sub-Fund: The Subfund was reactivated by applying 95% of Unused Items of Fiscal Years 2007, 2008, and 2009 (See Statement of Account D). Resources from the Reserve Subfund are deposited in Special Accounts in Dollars No. 7003135001 (checking account) from HSBC Bank.

**AGENCY FOR THE PROHIBITION OF NUCLEAR WEAPONS  
IN LATIN AMERICA AND THE CARIBBEAN (OPANAL)**

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	<u>2010</u>
Reserve Subfund as of December 31, 2009	US\$ 474,705.49
Interests gained	416.90
Approval to purchase a car for the use of Secretary General of OPANAL	(16,880.12)
Approval of down payment (80%) to produce and OPANAL documentary	<u>(2,285.75)</u>
Reserve Subfund as of December 31, 2010	<u><u>US\$ 455,956.52</u></u>

- b) Peaceful Uses of Nuclear Energy Fund (FUPEN): It was reactivated by means of the restitution of voluntary contributions from Member States. Originally, the Fund had more than 5% of the surplus of the 2007 budget year in banks. The FUPEN is a Restricted Fund that includes the surplus of fiscal years 2007, 2008, and 2009. Resources from FUPEN are deposited in Special Account in Dollars No. 7003134905 in HSBC Bank

	<u>2010</u>
Peaceful Uses of Nuclear Energy Fund as of December 31, 2009	US\$ 7,617.73
Expenses arising from second online seminar "The Nuclear Issues."	<u>(7,309.28)</u>
Peaceful Use of Nuclear Energy Fund as of December 31, 2010	<u><u>US\$ 308.45</u></u>

The Secretary General will discuss specific topics of interest with the Member States in order to plan a schedule in coordination with the Council, and develop projects to be funded by the FUPEN.

**8. GENERAL FUND**

This Fund consists mainly of contributions from Member States<sup>1</sup>. The Fund will be used to finance ordinary services of the Agency and special projects.

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<sup>1</sup> Pursuant to Article 3.01 of the Financial Regulations, and Article 55 of the General Standards to Govern Operations of the General Secretary of the OPANAL



**9. SPECIAL RECOUPING FUND**

The General Conference, through Resolution CG/E/Res.508 (E-XIX-08) "Reactivation and Restructuring of Items that Compose the Peaceful Uses of Nuclear Energy Fund", Resolution 3, decided to create a Special Recouping Fund that combines contributions from the Agency, write-offs of the Working Capital Fund, and Unused Items.

**a) Contributions from the Agency:**

The Personnel Regulation approved in August 1973 states that the Staff Pensions and Retirement Fund will consist of personnel contributions, contributions not covered by the Member States in prior years, and contributions made by the Agency. As of December 31, 1997, this Regulation was revoked, and the balance of contributions from the Agency as of that date which amounted to US\$68,917.00 was allocated to the Peaceful Uses of Nuclear Energy Fund that made up part of the US\$600.00 balance of this Fund. As of December 31, 2010, there was a balance of US\$69,517.38

**b) Contribution from Working Capital Fund Write-Offs:**

The balance of the Working Capital Fund as of December 31, 1999 amounted to US\$447,773.10 and was allocated to the Peaceful Uses of Nuclear Energy Fund. The balance consisted of contributions from Member States and unpaid contributions as of that date. The Working Capital Fund consisted of the equivalent of the 10% of the General Fund budget in proportions assigned for the payment of contributions to the General Fund. This Fund was to be used to finance the amounts approved in the budget while contributions from Member States to the General Fund were collected.

**c) Unused Items:**

As of December 31, 2007 the balance of this item totaled US\$460,442.39 and consisted of contributions that had not yet been paid by the Member States to the General Fund, and of contributions not yet made to the Working Capital Fund and the Staff Pensions and Retirement Fund in effect until 1999.

As of December 31, 2010, the total amount of the Special Recouping Fund amounted to US\$763,779.05.

**10. BUDGETARY SITUATION AS OF DECEMBER 31, 2010**

**a) Income:**

	<u>2010</u>
Income from contributions budgeted for the year	US\$ 324,000.00
Credit balance of contributions from prior years	3,136.47
Contributions collected for the year	<u>255,237.93</u>
Balance pending to be collected from Member States for budgeted income	<u>US\$ 66,625.60</u>

As of December 31, 2010, US\$68,762.07 or 21% of the contributions budgeted for 2010 had not been paid as detailed on page 1 of Account Statement "B".

**b) Expenditure:**

	<u>2010</u>
Expenditures budgeted for the year	US\$ 324,000.00
Used	<u>322,680.64</u>
Budget to be used	<u>US\$ 1,319.36</u>

Account Statement "C" includes a summary of the budgeted items vs. amounts used for the same items as of December 31, 2010.

**11. MEMBER STATE CONTRIBUTION PAYOUT REPORT**

The situation of the Member States situation on the payment of contributions as of December 31, 2010 is as follows:

**a) Up to date in contribution payments:**

Belize, Chile, Ecuador, Jamaica, Mexico and Trinidad and Tobago.

b) **Credit balance for 2011:**

Antigua and Barbuda, Bahamas, Costa Rica, Guyana, Nicaragua and Panama.

c) **Up to date with balances from the payment of bank fees:**

Argentina, Barbados, Brazil, Colombia, and Uruguay.

d) **With tiered-payment program:**

- The Government of Paraguay requested a tiered-payment program to payoff its debt, which amounted to US\$91,848.76 as of December 31, 2009. On its 249<sup>th</sup> Meeting held on April 8, 2010, the Council approved a 50% discount on the due balance as of December 31, 2009 based on Resolution CG/Res.497 (XX-07) resolutory 1b) “Discount Program for the Payment of Recouping Fund Contributions”, and on a spirit to reach an agreeable resolution for all. The Government of Paraguay already made a first payment of 30%, or US\$13,777.31, plus its 2010 contribution in the amount of US\$2,430.00. The balance will be paid in annual payments tiered over five years plus annual contribution. Upon completion, Paraguay’s debt will be extinguished. The Government of Paraguay paid contributions in advance to be applied in the coming years in the amount of US\$14,643.89.
- The Government of Bolivia participated in Resolution 492 (E-XVIII) and Resolution 463 Paragraph C; “Annual Payments Tiered over Five Years Program” with an 80% discount of its debts as of December 31, 2006 that amounted to US\$99,354.24. The Government of Bolivia, using the aforementioned Resolution, is bound to pay the remaining 20% of US\$19,870.84 over five years in annual payments of US\$3,974.17 plus applicable fees for that year. Upon completion, Bolivia’s debt will be extinguished. According to the approved payment plan of 20% of Bolivia’s debt (US\$99,354.24); US\$1,976.10 was paid as the first 20% contribution (US\$19,870.84) and the 2009 annual fee (US\$1,198.80).

AGENCY FOR THE PROHIBITION OF NUCLEAR WEAPONS  
IN LATIN AMERICA AND THE CARIBBEAN (OPANAL)

e) **Account Statement of Member States as of  
December 31, 2010:**

Member States	Excess contributions paid for 2011 and subsequent years	Pending contributions to be paid		Total contributions
		From the 2010 budget	Prior to December 31, 2009	
	US\$	US\$	US\$	US\$
Antigua and Barbuda (b)	(1,403.60)	-	-	(1,403.60)
Argentina	-	12.00	-	12.00
Bahamas (b)	(102.00)	-	-	(102.00)
Barbados	-	25.00	-	25.00
Belize (a)	-	-	-	-
Bolivia (c)	-	-	83,501.53	83,501.53
Brazil	-	12.00	-	12.00
Chile (a)	-	-	-	-
Colombia	-	19.80	-	19.80
Costa Rica (b)	(704.69)	-	-	(704.69)
Cuba	-	2,688.80	-	2,688.80
Dominica	-	1,198.80	23,794.83	24,993.63
Dominican Republic	-	3,240.00	133,264.50	136,504.50
Ecuador (a)	-	-	-	-
El Salvador	-	1,296.00	113,366.33	114,662.33
Granada	-	1,198.80	24,846.06	26,044.86
Guatemala	-	3,240.00	-	3,240.00
Guyana (b)	(4.72)	-	-	(4.72)
Haiti	-	1,198.80	115,326.86	116,525.67
Honduras	-	1,198.80	2,397.60	3,596.40
Jamaica	-	-	-	-
Mexico	-	-	-	-
Nicaragua (b)	(182.86)	-	-	(182.86)
Panama (b)	(2,280.03)	-	-	(2,280.03)
Paraguay (c)	(14,643.89)	-	78,071.45	63,427.56
Peru	-	8,424.00	52,167.00	60,591.00
St. Kitts and Nevis	-	1,198.80	16,864.26	18,063.06
St. Vicente and the Grenadines	-	1,198.80	23,794.83	24,993.63
Saint Lucia	-	1,198.80	15,091.19	16,289.99
Suriname	-	1,198.80	2,409.60	3,608.40
Trinidad and Tobago (a)	-	-	-	-
Uruguay	-	12.00	-	12.00
Venezuela	-	37,065.60	24.00	37,089.60
<b>Total</b>	<b>(19,321.79)</b>	<b>65,625.60</b>	<b>684,920.03</b>	<b>731,223.86</b>

(a) See Auditors' Report, item 11, section a.

(b) See Auditors' Report, item 11, section b.

(c) See Auditors' Report, item 11, section c.

**12. OTHER MATTERS**

**a) Labor Liabilities:**

The accumulated seniority premium payments to which employees are entitled have been estimated and recorded against items not used as of December 31, 2010 and total an estimated US\$1,880.55. In accordance with the Mexican Federal Labor Law, employees are entitled to receive a Seniority Premium of 12 days of salary per each year of service as long as they have a minimum seniority of 15 years, taking as a basis the equivalent of two current minimum salaries.

**b) Severance payment:**

The OPANAL compensated and made a severance payment to Mr. Jaime Martínez Flores in the amount of \$72,746.24 Mexican pesos. Payment which was made with check No. 5421769 from HSBC Bank dated Oct 6, 2010. Labor relation was terminated as of the previous date pursuant to Mexican Federal Labor Laws and OPANAL is released of any and all legal effects.

**13. AUTHORIZATION TO ISSUE FINANCIAL STATEMENTS**

Secretary General of the OPANAL Ambassador Gioconda Ubeda Rivera approved the issuing of the accompanying financial statements on March 8, 2011.

**AGENCY FOR THE PROHIBITION OF NUCLEAR WEAPONS  
IN LATIN AMERICA AND THE CARIBBEAN (OPANAL)**

**BUDGET OF INCOME FOR 2010**

**Budgeted income for 2010 from contributions  
to the General Fund**

**US \$ 324,000.00**


**Income from contributions as of December 31, 2010**

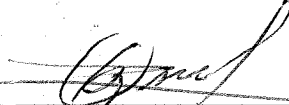
ANTIGUA AND BARBUDA	US \$ 0.00 (b)	
ARGENTINA	51,828.00	
BAHAMAS	3,240.00 (b)	
BARBADOS	1,173.80	
BELIZE	1,198.80 (a)	
BOLIVIA	1,198.80 (c)	
<b>BRAZIL</b>	<b>66,570.00</b>	
CHILE	16,200.00 (a)	
COLOMBIA	16,180.20	
COSTA RICA	2,429.34 (b)	
CUBA	0.00	
DOMINICA	0.00	
DOMINICAN REPUBLIC	0.00	
ECUADOR	3,888.00 (a)	
EL SALVADOR	0.00	
GRENADA	0.00	
GUATEMALA	0.00	
GUYANA	963.88 (b)	
HAITI	0.00	
HONDURAS	0.00	
JAMAICA	1,198.80 (a)	
MEXICO	72,900.00	
NICARAGUA	1,017.14 (b)	
PANAMA	1,719.97 (b)	
PARAGUAY	2,430.00 (c)	
PERU	0.00	
SAINT KITTS AND NEVIS	0.00	
SAINT VINCENT AND THE GRENADINES	0.00	
SAINT LUCIA	0.00	
SURINAME	0.00	
TRINIDAD AND TOBAGO	6,577.20 (a)	
URUGUAY	4,524.00	
VENEZUELA	0.00	<b><u>255,237.93</u></b>

PENDING CONTRIBUTIONS FROM PRIOR YEARS TO BE PAID AS OF DECEMBER 31, 2010:

**US \$ 68,762.07**

- (a) See auditor's report, point 11 subsection a  
(b) See auditor's report, point 11 subsection b  
(c) See auditor's report, point 11 subsection c

  
\_\_\_\_\_  
**Amb. Gioconda Ubeda Rivera**  
Secretary General of the OPANAL

  
\_\_\_\_\_  
**Fernando García Quintero**  
Accountant

  
\_\_\_\_\_  
**Luis Alberto Cámara Puérto, CPA**  
External Auditor

**AGENCY FOR THE PROHIBITION OF NUCLEAR WEAPONS**  
**IN LATIN AMERICA AND THE CARIBBEAN (OPANAL)**  
**INCOME FROM CONTRIBUTIONS PRIOR TO 2010**


Net balance of accounts receivable as of December 31, 2010 US \$ 676,047.09

**Income received from contributions in 2009 and prior years**

	US \$	
ANTIGUA AND BARBUDA	0.00	
ARGENTINA	12.00	
BAHAMAS	12.00	
BARBADOS	1,198.80	
BELIZE	0.00	
BOLIVIA	3,964.17 (c)	
BRASIL	3,660.25	
CHILE	0.00	
COLOMBIA	7.80	
COSTA RICA	0.00	
CUBA	0.00	
DOMINICA	0.00	
DOMINICAN REPUBLIC	3,228.00	
ECUADOR	0.00	
EL SALVADOR	0.00	
GRENADA	0.00	
GUATEMALA	0.00	
GUYANA	0.00	
HAITI	0.00	
HONDURAS	0.00	
JAMAICA	0.00	
MEXICO	0.00	
NICARAGUA	0.00	
PANAMA	0.00	
PARAGUAY	13,777.31 (c)	
PERU	0.00	
SAINT KITTS AND NEVIS	0.00	
SAINT VINCENT AND THE GRENADINES	0.00	
SAINT LUCIA	0.00	
SURINAME	0.00	
TRINIDAD AND TOBAGO	0.00	
URUGUAY	4,548.00	
VENEZUELA	37,053.60	
	<hr/>	<hr/>
		<b>67,461.93</b>

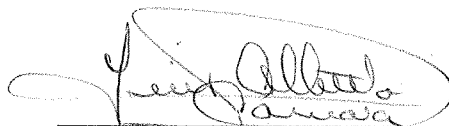
PENDING CONTRIBUTIONS FROM PRIOR YEARS TO BE PAID AS OF DECEMBER 31, 2010: US \$ 608,585.16

(c) See auditor's report, point 11 subsection c

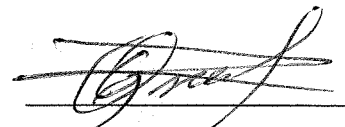
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**Amb. Gioconda Ubéda Rivera**  
**Secretary General of the OPANAL**

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**Luis Alberto Cámara Puerto, CPA**  
**External Auditor**

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**Fernando García Quintero**  
**Accountant**



**AGENCY FOR THE PROHIBITION OF NUCLEAR WEAPONS**  
**IN LATIN AMERICA AND THE CARIBBEAN (OPANAL)**  
**ACCOUNTS RECEIVABLE**

Balance of accounts receivable in US dollars as of December 31, 2009:

	US \$	
ANTIGUA AND BARBUDA		(2,602.40)
ARGENTINA		12.00
BAHAMAS		12.00
BARBADOS		1,198.00
BELIZE		0.00
BOLIVIA		87,465.70
BRASIL		3,660.25
CHILE		0.00
COLOMBIA		7.80
COSTA RICA		(0.66)
CUBA		0.40
DOMINICA		23,794.83
ECUADOR		0.00
EL SALVADOR		113,366.33
GRANADA		24,846.06
GUATEMALA		0.00
GUYANA		(234.92)
HAITI		115,326.86
HONDURAS		2,397.60
JAMAICA		0.00
MEXICO		0.00
NICARAGUA		(181.66)
PANAMA		(1,520.03)
PARAGUAY		91,848.76
PERU		52,167.00
DOMINICAN REPUBLIC		136,492.50
SAINT KITTS AND NEVIS		16,864.26
SAINT VINCENT AND THE GRENADINES		23,794.83
SAINT LUCIA		15,091.19
SURINAME		2,409.60
TRINIDAD AND TOBAGO		0.00
URUGUAY		4,547.99
VENEZUELA		37,077.60
<b>Debit balance from contributions receivable as of December 31, 2009</b>		<b>747,841.89</b>
<b>Budgeted income from contributions for 2010</b>		<b>324,000.00</b>
<b>SUBTOTAL</b>		<b>1,071,841.89</b>

**Less payment of contributions**  
**For 2010**

Income as of December 31, 2010 255,237.93

**Prior to 2010**


Income as of December 31, 2010 67,461.93

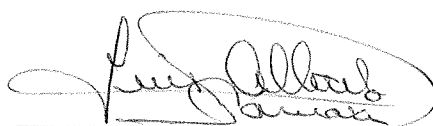
**Countries with credit balance for 2010 and subsequent years**

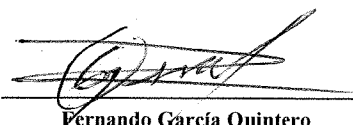
Bahamas	102.00	
Costa Rica	704.69	
Guyana	4.72	
Nicaragua	182.86	
Panama	2280.03	
Paraguay	14,643.89 (c)	17,918.19
		<b>340,618.05</b>

**Net Balance from contributions receivable as of december 31, 2010** US \$ **731,223.84**

(c) See auditor's report, point 11 subsection c

  
Amb. Gioconda Ubeda Rivera  
Secretary General of the OPANAL


  
Luis Alberto Cámara Puerto, CPA  
External Auditor

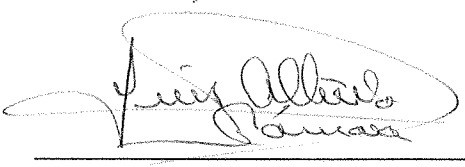
  
Fernando García Quintero  
Accountant

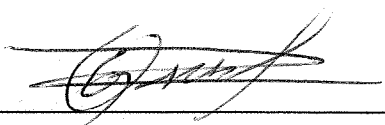


**AGENCY FOR THE PROHIBITION OF NUCLEAR WEAPONS**  
**IN LATIN AMERICA AND THE CARIBBEAN (OPANAL)**  
**EXPENDITURE BUDGET FOR FINANCIAL YEAR 2010**

		Authorized 2010 budget	Used as of 12/31/2010	Budget to be used
<b>TITULO I: <u>Personnel Salaries and Benefits</u></b>				
Sección	1.1 Salaries	US\$ 167,616.00	US\$ 174,818.89	US\$ -7,202.89
Sección	1.2 Professional Fees	4,826.00	4,805.99	20.01
Sección	1.3 Welfare contributions and benefits	65,350.00	60,247.60	5,102.40
<b>TOTAL</b>		<b>237,792.00</b>	<b>239,872.48</b>	<b>-2,080.48</b>
<b>TITULO II: <u>Administrative Expenditures</u></b>				
Sección	2.1 Leases and services	48,800.00	51,061.94	-2,261.94
Sección	2.2 Maint. and Acquisition of equip., off. Furn., and others	9,800.00	5,373.58	4,426.42
Sección	2.3 S.G. transfer and installation expenditures	1,500.00	1,972.74	-472.74
Sección	2.4 Office expenditures	13,395.00	8,747.88	4,647.12
Sección	2.5 Various expenditures	2,213.00	370.07	1,842.93
		<b>75,708.00</b>	<b>67,526.21</b>	<b>8,181.79</b>
<b>TITULO I: <u>Meetings, Conferences, and Others</u></b>				
Sección	3.1 General conference	2,000.00	1,680.15	319.85
Sección	3.2 Official representations	5,500.00	11,746.27	-6,246.27
Sección	3.3 Other activities	3,000.00	1,855.53	1,144.47
		<b>10,500.00</b>	<b>15,281.95</b>	<b>-4,781.95</b>
<b>Total credits</b>		<b>US\$ 324,000.00</b>	<b>US\$ 322,680.64</b>	<b>US\$ 1,319.36</b>

  
 Amb. Gioconda Ubeda Rivera  
 Secretary General of the OPANAL

  
 Luis Alberto Cámara Puerto, CPA  
 External Auditor

  
 Fernando García Quintero  
 Accountant

**AGENCY FOR THE PROHIBITION OF NUCLEAR WEAPONS  
IN LATIN AMERICA AND THE CARIBBEAN (OPANAL)**

**EXPENDITURE BUDGET AS OF DECEMBER 31, 2010**

	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
<b>EXPENDITURES</b>										
Expenditure budget for the year	USD 324,000.00	USD 324,000.00	USD 324,000.00	USD 324,000.00	USD 324,000.00	USD 302,490.00	USD 302,490.00	USD 300,000.00	USD 300,000.00	USD 300,000.00
Used	322,680.64	191,236.78	181,995.83	199,181.09	282,226.74	285,994.88	310,002.00	283,450.69	294,139.88	260,395.11
Write-off of security deposit (Lomas de Chapultepec Headquarters)										2,500.00
Provision for leasing Headquarters				40,800.00	10,200.00	20,400.00		34,000.00		
Provision for severance payments			(3,944.40)	23,578.22						
Provision for seniority premium	(1,555.66)	3,500.00	(1,255.41)	710.00	500.00	600.00		7,000.00		
Discounts from contributions				50,663.37	6,887.45					
A60cr / INFONAVIT fees				147.66						
<b>Budget to be used</b>	<b>USD 2,875.02</b>	<b>USD 129,463.22</b>	<b>USD 147,203.98</b>	<b>USD 8,919.66</b>	<b>USD 24,185.81</b>	<b>USD (4,504.88)</b>	<b>USD (7,512.00) *</b>	<b>USD (24,450.69)</b>	<b>USD 3,360.12</b>	<b>USD 39,604.89</b>

Unused Items as of December 31, 2008 **USD 194,318.89**

Transfer to the Reserve Sub-fund **USD 8,919.66**  
 Application of Unused Items in 2008 **USD 147,203.98**  
**Total (31 Dic 2009) USD 38,195.25**

**Total (31 Dec 2009) 38,195.25**

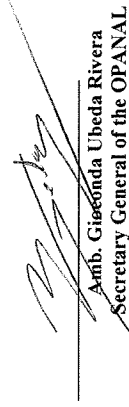
More party to exercise at 31 December 2009 **USD 129,463.22**

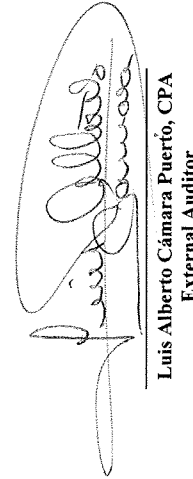
**Total (31 Dec 2009) 167,658.47**

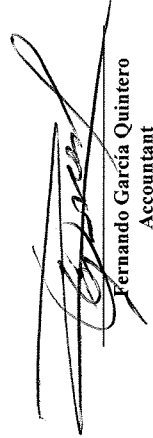
More party to exercise at 31 December 2010 **USD 2,875.02**

**Total Unused Items as of December 31, 2010 USD 41,070.27**

**5% to the FUPEN 6,473.16**  
**95% to the Reserve Sub-fund 122,990.06**

  
**Amb. Giselda Ubieda Rivera**  
 Secretary General of the OPANAL

  
**Luis Alberto Cámara Puerto, CPA**  
 External Auditor

  
**Fernando García Quintero**  
 Accountant