

GENERAL ASSEMBLY



Official Records

ANNEXES

TWENTY-SECOND SESSION

NEW YORK, 1967

Agenda item 78: Audit reports relating to expenditure by specialized agencies and the International Atomic Energy Agency:

(b) Allocations from the Special Fund Account of the United Nations Development Programme

DOCUMENT A/6902

Audit reports for the year ended 31 December 1966 relating to expenditure by participating and executing agencies of funds allocated from the Special Fund Account of the United Nations Development Programme

[Original text: English/French]
[13 November 1967]

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Letter of transmittal

6 November 1967

Sir,

I have the honour to transmit to you the consolidated status of funds of the United Nations Development Programme (Special Fund) as at 31 December 1966 which was submitted by the Administrator. This document has been examined and certified by me on behalf of the Board of Auditors. Attached thereto are the following annexes:

Annex I. Combined statement showing the status of the participating and executing agencies as at 31 December 1966;

Annex II. Combined statement showing the status of funds from Governments' cash counterpart contributions to the participating and executing agencies as at 31 December 1966;

Annex III. Combined statement showing commitments against allocations issued to the participating and executing agencies and under the Administrator's preparatory authority as at 31 December 1966.

In addition to the above, I have the honour to present the report of the Board with respect to the consolidated status of funds mentioned above.

Accept, Sir, the assurance of my highest consideration.

(Signed) S. M. RAZA, S.Plk.

Chairman, United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York

Note by the Administrator

1. I submit herewith the audited accounts showing the consolidated financial position of the United Nations Development Programme (Special Fund) Account as at 31 December 1966 and the Report of the Board of Auditors, in accordance with article 25.3 of the Financial Regulations of the UNDP (Special Fund).

2. Detailed supporting schedules furnished by the participating and executing agencies are not included in the submission but are made available to the Advisory Committee on Administrative and Budgetary Questions.

3. The audit reports of the following participating and executing agencies for the year 1966 have been approved:

International Atomic Energy Agency by its General Conference on 2 October 1967;

International Labour Organisation by its General Conference on 24 June 1967;

International Telecommunication Union by its Administrative Council on 16 May 1967;

World Health Organization by the Twentieth World Health Assembly on 17 May 1967;

World Meteorological Organization by its Executive Committee on 5 May 1967.

The audit reports of the following participating and executing agencies for the year 1966 will be submitted to their legislative bodies for approval as follows:

Food and Agriculture Organization of the United Nations at its Conference in November 1967;

International Civil Aviation Organization at its Assembly in 1968;

United Nations Educational, Scientific and Cultural Organization at its General Conference in 1968.

The audit report of the International Bank for Reconstruction and Development requires no action by its Board of Governors.

4. The audit report of the United Nations Educational, Scientific and Cultural Organization for the year 1965 was approved by its General Conference in November 1966.

5. The audit reports of the following participating and executing agencies for the year 1965 will be submitted to their legislative bodies for approval as follows:

Food and Agriculture Organization of the United Nations at its Conference in November 1967;

International Civil Aviation Organization at its Assembly in June 1968.

6. The audit report of the United Nations Educational, Scientific and Cultural Organization for the year 1964 was approved by its General Conference in November 1966.

7. The audited financial statements of the United Nations as a participating and executing agency of the United Nations Development Programme (Special Fund) are presented in the financial report and accounts of the United Nations for the year ended 31 December 1966.¹

8. The audited financial statements of the United Nations Development Programme (Special Fund) Account, the United Nations Development Programme Administrative Budget of the secretariat, and the United Nations Development Programme Revolving Fund are presented in the financial report and accounts of the United Nations Development Programme for the year ended 31 December 1966.²

¹ *Official Records of the General Assembly, Twenty-second Session, Supplement No. 6 (A/6706)*, statements V and VI.

² *Ibid.*, Supplement No. 6 A (A/6706/Add.1), statements II, III and IV.

Consolidated status of funds as at 31 December 1966*(Expressed in US dollars)*

| | | |
|---|--------------------|--------------------|
| Balance as at 31 December 1965: | | |
| Funds available for allocation | | 176,153,751 |
| Funds available from cash counterpart contributions to participating and executing agencies..... | | 602,891 |
| | | <u>176,756,642</u> |
| Contributions pledged for 1968 and 1969..... | 25,000,000 | |
| Contributions pledged by Governments for 1967 and prior years, less exchange adjustments on collection | 112,030,889 | |
| | <u>137,030,889</u> | |
| Less contributions pledged and recorded in 1965 for 1967 and 1968 .. | <u>22,000,000</u> | 115,030,889 |
| Governments' obligations for local costs in respect of projects, less exchange adjustments on collection | | 9,628,982 |
| Governments' obligations to Special Fund for cash counterpart contributions in respect of projects, less exchange adjustments on collections | | 6,213,645 |
| Government cash counterpart contributions to participating and executing agencies | | 1,009,824 |
| Donations | | 1,777 |
| Miscellaneous income and exchange adjustments..... | | 4,879,992 |
| Refund of prior years' expenditures and savings in liquidating prior year's obligations of the former Managing Director's administrative budget | | 28,142 |
| | | <u>313,549,893</u> |
| <i>Less:</i> | | |
| Commitments incurred in 1966: | | |
| Against the administrative budget of the UNDP secretariat.... | 8,392,886 | |
| Against current and prior years' allocations for projects..... | 100,512,699 | |
| Against participating and executing agencies' cash counterpart contributions | 974,962 | |
| Preparatory costs absorbed for projects not approved by the Governing Council | 115,039 | 109,995,586 |
| | <u>109,995,586</u> | |
| Increase during 1966 of unencumbered allocations..... | | 30,260,520 |
| | | <u>140,256,106</u> |
| | | <u>173,293,787</u> |
| Represented by: | | |
| Cash at banks, on hand and in transit..... | | 36,696,844 |
| Non-interest bearing and non-negotiable Government bonds redeemable on demand | | 17,398,523 |
| Government letters of credit redeemable on demand..... | | 50,877,722 |
| Investments | | 133,595,139 |
| Accrued interest on investments | | 2,582,690 |
| Contributions pledged but not received at 31 December 1966..... | | 170,053,058 |
| Governments' local costs receivable in respect of projects..... | | 15,980,953 |
| Governments' cash counterpart contributions receivable in respect of projects | | 12,520,537 |
| Accounts receivable, deferred charges and sundry debit balances .. | | 15,109,760 |
| | | <u>454,815,226</u> |
| <i>Less:</i> | | |
| Unliquidated obligations of the administrative budget of the UNDP secretariat | | 197,824 |
| Reserve for projects as at 31 December 1966: | | |
| Unliquidated commitments | 75,162,333 | |

*Consolidated status of funds as at 31 December 1966 (continued)**(Expressed in US dollars)*

| | | | |
|---|-------------|------------------|---------------------------|
| Unencumbered allocations | 198,452,354 | 273,614,687 | |
| Funds in trust, accounts payable and sundry credit balances | | <u>7,708,928</u> | <u>281,521,439</u> |
| | | | <u><u>173,293,787</u></u> |

CERTIFIED CORRECT

(Signed) B. R. TURNER
Controller

APPROVED

(Signed) Paul G. HOFFMAN
Administrator

AUDIT CERTIFICATE

The above statement showing the consolidated status of funds of the United Nations Development Programme (Special Fund) Account as at 31 December 1966 has been examined in accordance with my directions. I have obtained all information and explanations I have required, and I certify, as a result of the audit, that, in my opinion, the above statement is correct.

On behalf of the Board of Auditors,
(Signed) S. M. RAZA, S.Pk.
Chairman, United Nations Board of Auditors

6 November 1967

Report of the Board of Auditors to the General Assembly on the consolidated status of funds of the Special Fund Account of the United Nations Development Programme as at 31 December 1966

1. In pursuance of resolution 2029 (XX) of the General Assembly, the former Expanded Programme of Technical Assistance and the Special Fund were amalgamated to form the United Nations Development Programme (UNDP) as of 1 January 1966, with the funds and contributions pledged being maintained separately for each component.

2. In accordance with article 25.3 of the Financial Regulations of the UNDP (Special Fund), the Board of Auditors shall audit, certify and report on the annual accounts showing the consolidated financial position of the UNDP (Special Fund).

3. The Administrator of the UNDP submitted to the Board the following documents as at 31 December 1966:

- (a) Statement. Consolidated status of funds;
- (b) Annex I. Combined statement showing the status of funds of the participating and executing agencies;
- (c) Annex II. Combined statement showing the status of funds from Governments' cash counterpart contributions to the participating and executing agencies;
- (d) Annex III. Combined statement showing allocations and commitments of the participating and executing agencies.

4. The commitments by the executing and participating agencies for projects (\$100,512,699), are those incurred in 1966 against current and prior years' allocations for projects.

5. The consolidation of the annual accounts includes the data based on the following documents as at 31 December 1966:

- (a) UNDP (Special Fund) Account—status of income and allocations (statement II of the UNDP Accounts for 1966).
- (b) The Administrative Budget of the UNDP secretariat (statement III of the UNDP Accounts for 1966)—Special Fund component.
- (c) The UNDP Revolving Fund (statement IV of the UNDP Accounts for 1966)
- (d) Status of funds from allocations to the United Nations as executing agency for the UNDP Special Fund (statement V of the United Nations' Accounts for 1966)
- (e) Certified status of funds from allocations to the other executing agencies of the UNDP (Special Fund)
- (f) Status of funds from Governments' cash counterpart contributions (statement VI of the United Nations Accounts for 1966)
- (g) Certified status of funds from Governments' cash counterpart contributions to the other executing agencies of the UNDP (Special Fund).

6. The balance as at 31 December 1966 viz. \$173,293,787 consists of \$172,656,034 available for allocations by the Administrator and \$637,753, unspent balance of Governments' cash counterpart contributions.

7. The following gives a summary of the turnover of the consolidated funds for the years 1965 and 1966.

| | 1965 | | 1966 |
|--|--------------------|--------------------|--------------------|
| | \$ | | \$ |
| Available at 1 January | 95,340,222 | | 176,756,642 |
| Income | 182,499,251 | | 136,793,251 |
| | <u>277,839,473</u> | | <u>313,549,893</u> |
| Commitments incurred | 91,103,295 | 109,995,586 | |
| Increase in reserve for unencumbered allocations | 9,979,536 | <u>101,082,831</u> | <u>30,260,520</u> |
| | | <u>176,756,642</u> | <u>173,293,787</u> |
| Balance available as at 31 December .. | | | |

8. For observations by the External Auditors on the status of funds of the various participating and executing agencies, reference is invited to their certificates and audit reports.

9. The audit of the consolidation as such did not give rise to comments. Consequently, the consolidated status of funds of the UNDP (Special Fund) as at 31 December 1966 has been certified without observations.

On behalf of the Board of Auditors,
(Signed) S.M. RAZA, S.Pk. (Pakistan)
Chairman

ANNEX I

*Combined statement showing the status of funds of the participating and executing agencies as at 31 December 1966**(Expressed in US dollars)*

| | <i>FAO</i> | <i>IAEA</i> | <i>IBRD</i> | <i>ICAO</i> | <i>ILO</i> | <i>ITU</i> | <i>UNESCO</i> | <i>United Nations^a</i> | <i>WHO</i> | <i>WMO^a</i> | <i>Total</i> |
|---|-------------------------|------------------|------------------|------------------|-------------------|------------------|-------------------|-----------------------------------|------------------|------------------------|--------------------|
| Balance of allocations and other available funds as at 31 December 1965 | 56,898,710 | 986,233 | 1,546,148 | 4,474,096 | 14,246,556 | 6,561,348 | 28,625,000 | 33,888,105 ^a | 1,045,758 | 1,378,995 ^a | 149,650,949 |
| Miscellaneous income and exchange adjustments (<i>net</i>) surrendered to the central fund .. | 8,815 | — | (14) | (3,256) | 7,796 | (2,961) | (290) | (17,144) | — | (121) | (7,175) |
| Funds allocated during 1966 ... | 50,487,380 | 91,000 | 5,778,511 | (352,572) | 7,292,484 | 1,594,200 | 19,334,455 | 29,192,078 | 3,112,800 | 905,545 | 117,435,881 |
| | <u>107,394,905</u> | <u>1,077,233</u> | <u>7,324,645</u> | <u>4,118,268</u> | <u>21,546,836</u> | <u>8,152,587</u> | <u>47,959,165</u> | <u>63,063,039</u> | <u>4,158,558</u> | <u>2,284,419</u> | <u>267,079,655</u> |
| <i>Deduct:</i> | | | | | | | | | | | |
| Commitments during 1966: | | | | | | | | | | | |
| Liquidated by disbursements | 32,336,861 ^b | 672,814 | 3,664,465 | 1,879,247 | 7,235,831 | 3,050,857 | 13,681,993 | 19,789,565 | 1,125,113 | 805,574 | 84,242,320 |
| Unliquidated at 31 December 1966 | 29,454,951 | 234,687 | 5,846,500 | 810,745 | 6,611,509 | 3,505,271 | 12,485,014 | 13,879,741 | 1,922,260 | 411,655 | 75,162,333 |
| | <u>61,791,812</u> | <u>907,501</u> | <u>9,510,965</u> | <u>2,689,992</u> | <u>13,847,340</u> | <u>6,556,128</u> | <u>26,167,007</u> | <u>33,669,306</u> | <u>3,047,373</u> | <u>1,217,229</u> | <u>159,404,653</u> |
| <i>Less:</i> | | | | | | | | | | | |
| Unliquidated at 31 December 1965 | 24,984,851 | 197,430 | 4,288,300 | 947,676 | 5,872,506 | 1,911,225 | 10,396,575 | 8,777,044 ^a | 1,070,902 | 451,191 ^a | 58,897,700 |
| | <u>36,806,961</u> | <u>710,071</u> | <u>5,222,665</u> | <u>1,742,316</u> | <u>7,974,834</u> | <u>4,644,903</u> | <u>15,770,432</u> | <u>24,892,262</u> | <u>1,976,471</u> | <u>766,038</u> | <u>100,506,953</u> |
| Unencumbered balance of allocations at 31 December 1966 .. | 70,587,944 | 367,162 | 2,101,980 | 2,375,952 | 13,572,002 | 3,507,684 | 32,188,733 | 38,170,777 | 2,182,087 | 1,518,381 | 166,572,702 |

Add:

| | | | | | | | | | | | |
|---|--------------------|----------------|------------------|------------------|-------------------|------------------|-------------------|-------------------|------------------|------------------|--------------------|
| Miscellaneous income and exchange adjustments (<i>net</i>).. | 5,860 | 138 | — | 1,563 | (29,113) | (7,776) | (3,859) | (12,824) | — | 193 | (45,818) |
| Balance of allocations and other available funds as at 31 December 1966 | <u>70,593,804</u> | <u>367,300</u> | <u>2,101,980</u> | <u>2,377,515</u> | <u>13,542,889</u> | <u>3,499,908</u> | <u>32,184,874</u> | <u>38,157,953</u> | <u>2,182,087</u> | <u>1,518,574</u> | <u>166,526,884</u> |
| Represented by: | | | | | | | | | | | |
| Cash at banks, on hand and in transit | 1,246,863 | 15,810 | 1,398,144 | 87,775 | 870,660 | 145,977 | 2,637,594 | — | — | 108,622 | 6,511,445 |
| Undrawn allocations | 94,849,474 | 676,299 | 6,516,024 | 3,140,437 | 18,922,434 | 6,960,936 | 41,850,405 | 54,987,515 | 4,043,069 | 1,875,612 | 233,822,205 |
| Accounts receivable and sundry debit balances | 4,379,345 | 7,309 | 42,736 | 6,713 | 364,369 | 41,194 | 1,335,928 | — | 62,527 | 30,505 | 6,270,626 |
| | <u>100,475,682</u> | <u>699,418</u> | <u>7,956,904</u> | <u>3,234,925</u> | <u>20,157,463</u> | <u>7,148,107</u> | <u>45,823,927</u> | <u>54,987,515</u> | <u>4,105,596</u> | <u>2,014,739</u> | <u>246,604,276</u> |
| <i>Less:</i> | | | | | | | | | | | |
| Unliquidated commitments as at 31 December 1966 | 29,454,951 | 234,687 | 5,846,500 | 810,745 | 6,611,509 | 3,505,271 | 12,485,014 | 13,879,741 | 1,922,260 | 411,655 | 75,162,333 |
| Accounts payable and sundry credit balances | 426,927 | 97,431 | 8,424 | 46,665 | 3,065 | 142,928 | 1,154,039 | 2,949,821 | 1,249 | 84,510 | 4,915,059 |
| | <u>29,881,878</u> | <u>332,118</u> | <u>5,854,924</u> | <u>857,410</u> | <u>6,614,574</u> | <u>3,648,199</u> | <u>13,639,053</u> | <u>16,829,562</u> | <u>1,923,509</u> | <u>496,165</u> | <u>80,077,392</u> |
| | <u>70,593,804</u> | <u>367,300</u> | <u>2,101,980</u> | <u>2,377,515</u> | <u>13,542,889</u> | <u>3,499,908</u> | <u>32,184,874</u> | <u>38,157,953</u> | <u>2,182,087</u> | <u>1,518,574</u> | <u>166,526,884</u> |

^a Effective 1 January 1966, WMO assumed administrative responsibility for two projects previously administered on their behalf by the United Nations. Unencumbered allocations of \$6,445 and unliquidated commitments of \$14,968, reported at 31 December 1965 under the United Nations, have been transferred to and reported under, WMO in 1966.

^b The comparable figure in 1965 was reduced by \$4,394,859 in accordance with paragraph 3 of the FAO auditor's report supporting annex 4 of the 1965 consolidated status of funds. That adjustment has been reinstated in 1966.

ANNEX II

Combined statement showing the status of funds from Governments' cash counterpart contributions to the participating and executing agencies as at 31 December 1966*(Expressed in US dollars)*

| | <i>FAO</i> | <i>ICAO</i> | <i>UNESCO</i> | <i>United Nations</i> | <i>WHO</i> | <i>Total</i> |
|---|----------------|----------------|---------------|-----------------------|---------------|------------------|
| Balance of available funds as at 31 December 1965 | 356,393 | 89,434 | 82,109 | (23,205) | 98,160 | 602,891 |
| Cash counterpart contributions received during 1966 | 149,777 | 14,500 | — | 709,805 | — | 874,082 |
| | <u>506,170</u> | <u>103,934</u> | <u>82,109</u> | <u>686,600</u> | <u>98,160</u> | <u>1,476,973</u> |
| <i>Less:</i> | | | | | | |
| Expenditures | 340,784 | 74,654 | 57,685 | 312,891 | 55,121 | 841,135 |
| Exchange adjustments and miscellaneous income (<i>net</i>) | (279) | (1,636) | — | — | — | (1,915) |
| | <u>340,505</u> | <u>73,018</u> | <u>57,685</u> | <u>312,891</u> | <u>55,121</u> | <u>839,220</u> |
| Balance of available funds as at 31 December 1966 | <u>165,665</u> | <u>30,916</u> | <u>24,424</u> | <u>373,709</u> | <u>43,039</u> | <u>637,753</u> |
| Represented by: | | | | | | |
| Cash at banks, on hand and in transit | 29,923 | 31,692 | — | — | — | 61,615 |
| Accounts receivable and sundry debit balances | 135,742 | — | 24,424 | 373,709 | 43,039 | 576,914 |
| | <u>165,665</u> | <u>31,692</u> | <u>24,424</u> | <u>373,709</u> | <u>43,039</u> | <u>638,529</u> |
| <i>Less:</i> | | | | | | |
| Accounts payable and sundry credit balances | — | 776 | — | — | — | 776 |
| | <u>165,665</u> | <u>30,916</u> | <u>24,424</u> | <u>373,709</u> | <u>43,039</u> | <u>637,753</u> |

**Combined statement showing commitments against allocations
projects and under the Administrator's**

(Expressed in

| | Funds allocated | | | | | | | Total allocations |
|---|-----------------------------------|--------------------|--|--------------------|------------------------|-----------------|------------------|-------------------------|
| | Allocations for approved projects | | | | Preparatory assistance | | | |
| | Prior years | Current year | Cancellations for completed projects | Total | Prior years | Current year | Total | |
| Participating and Execut- ing Agency | | | | | | | | |
| FAO | 148,574,344 | 50,517,780 | (1,596,567) | 197,495,557 | 192,700 | (30,400) | 162,300 | 197,657,857 |
| IAEA | 1,971,300 | 91,000 | — | 2,062,300 | — | — | — | 2,062,300 |
| IBRD | 14,997,335 | 5,776,111 | (706,945) | 20,066,501 | — | 2,400 | 2,400 | 20,068,901 |
| ICAO | 11,772,262 | (352,572) | — | 11,419,690 | — | — | — | 11,419,690 |
| ILO | 44,455,654 | 7,254,884 | (1,565,674) | 50,144,864 | 33,000 | 37,600 | 70,600 | 50,215,464 |
| ITU | 12,640,440 | 1,561,800 | — | 14,202,240 | — | 32,400 | 32,400 | 14,234,640 |
| UNESCO | 74,519,659 | 19,366,955 | — | 93,886,614 | 32,500 | (18,500) | 14,000 | 93,900,614 ^b |
| United Nations | 83,730,964 ^a | 29,170,828 | — | 112,901,792 | 29,450 | 21,250 | 50,700 | 112,952,492 |
| WHO | 3,936,900 | 3,116,800 | — | 7,053,700 | 4,000 | (4,000) | — | 7,053,700 |
| WMO | 5,304,030 ^a | 915,845 | — | 6,219,875 | 10,300 | (10,300) | — | 6,219,875 |
| | <u>401,902,888</u> | <u>117,419,431</u> | <u>(3,869,186)</u> | <u>515,453,133</u> | <u>301,950</u> | <u>30,450</u> | <u>332,400</u> | <u>515,785,533</u> |
| Allocations issued to the Administrator in re- spect of preparatory as- sistance | — | — | — | — | 638,750 | 56,550 | 695,300 | 695,300 |
| | <u>401,902,888</u> | <u>117,419,431</u> | <u>(3,869,186)</u> | <u>515,453,133</u> | <u>940,700</u> | <u>87,000</u> | <u>1,027,700</u> | <u>516,480,833</u> |
| Allocations not issued pending authorization to commence operations: | | | | | | | | |
| At 31 December 1965.. | 17,909,319 | (17,909,310) | — | — | — | — | — | — |
| At 31 December 1966.. | — | 31,176,098 | — | 31,176,098 | — | — | — | 31,176,098 |
| | <u>17,909,319</u> | <u>13,266,788</u> | <u>—</u> | <u>31,176,098</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>31,176,098</u> |
| | <u>419,812,198</u> | <u>130,686,219</u> | <u>(3,869,186)</u> | <u>546,629,231</u> | <u>940,700</u> | <u>87,000</u> | <u>1,027,700</u> | <u>547,656,931</u> |

^a Effective 1 January 1966, WMO assumed administrative responsibility for two projects previously administered on their behalf by the United Nations. The allocations and related commitments, heretofore reported under United Nations have been transferred to, and reported under WMO.

III

issued to participating and executing agencies for approved
preparatory authority as at 31 December 1966

US dollars)

| Commitments incurred | | | | | | | | |
|----------------------------|-------------------|--------------------------------------|-------------------------|------------------------|----------------------|-------------------|--------------------|-------------------------------------|
| Liquidated by disbursement | | | | Unliquidated | | | Total commitments | Unencumbered balance of allocations |
| Prior years | Current year | Cancellations for completed projects | Total | 31 December 1965 | Increase during 1966 | 31 December 1966 | | |
| 66,874,668 | 32,336,861 | (1,596,567) | 97,614,962 | 24,984,851 | 4,470,100 | 29,454,951 | 127,069,913 | 70,587,944 |
| 787,637 | 672,814 | — | 1,460,451 | 197,430 | 37,257 | 234,687 | 1,695,138 | 367,162 |
| 9,162,901 | 3,664,465 | (706,945) | 12,120,421 | 4,288,300 | 1,558,200 | 5,846,500 | 17,966,921 | 2,101,980 |
| 6,353,746 | 1,879,247 | — | 8,232,993 | 947,676 | (136,931) | 810,745 | 9,043,738 | 2,375,952 |
| 24,361,796 | 7,235,831 | (1,565,674) | 30,031,953 | 5,872,506 | 739,003 | 6,611,509 | 36,643,462 | 13,572,002 |
| 4,170,828 | 3,050,857 | — | 7,221,685 | 1,911,225 | 1,594,046 | 3,505,271 | 10,726,956 | 3,507,684 |
| 35,530,874 | 13,687,739 | — | 49,218,613 ^b | 10,396,575 | 2,088,439 | 12,485,014 | 61,703,627 | 32,196,987 |
| 41,112,409 ^a | 19,789,565 | — | 60,901,974 | 8,777,044 ^a | 5,102,697 | 13,879,741 | 74,781,715 | 38,170,777 |
| 1,824,240 | 1,125,113 | — | 2,949,353 | 1,070,902 | 851,358 | 1,922,260 | 4,871,613 | 2,182,087 |
| 3,484,265 ^a | 805,574 | — | 4,289,839 | 451,191 ^a | (39,536) | 411,655 | 4,701,494 | 1,518,381 |
| <u>193,663,364</u> | <u>84,248,066</u> | <u>(3,869,186)</u> | <u>274,042,244</u> | <u>58,897,700</u> | <u>16,264,633</u> | <u>75,162,333</u> | <u>349,204,577</u> | <u>166,580,956</u> |
| — | — | — | — | — | — | — | — | 695,300 |
| <u>193,663,364</u> | <u>84,248,066</u> | <u>(3,869,186)</u> | <u>274,042,244</u> | <u>58,897,700</u> | <u>16,264,633</u> | <u>75,162,333</u> | <u>349,204,577</u> | <u>167,276,256</u> |
| — | — | — | — | — | — | — | — | 31,176,098 |
| — | — | — | — | — | — | — | — | 31,176,098 |
| <u>193,663,364</u> | <u>84,248,066</u> | <u>(3,869,186)</u> | <u>274,042,244</u> | <u>58,897,700</u> | <u>16,264,633</u> | <u>75,162,333</u> | <u>349,204,577</u> | <u>198,452,354</u> |

^a Adjusted to include i) Preparatory Allocations of \$14,000 issued to UNESCO and ii) commitments of \$5,746 incurred against these allocations.

ANNEX IV

A. Food and Agriculture Organization of the United Nations: status of funds as at 31 December 1966*(Expressed in US dollars)*

| | | |
|---|------------|--------------------|
| Balance of allocations and other available funds at 31 December 1965 | | 56,898,710 |
| <i>Deduct:</i> | | |
| Prior year's other income surrendered to the Fund | | (8,815) |
| | | <u>56,907,525</u> |
| <i>Add:</i> | | |
| Funds allocated during 1966: | | |
| For projects completed in 1966 | (897,385) | |
| For projects in operation at 31 December 1966 | 51,384,765 | 50,487,380 |
| | | <u>107,394,905</u> |
| <i>Deduct:</i> | | |
| Funds committed in 1966: | | |
| For projects completed in 1966 | (18,472) | |
| For projects in operation at 31 December 1966 | 36,825,431 | |
| Adjustments to commitments for projects completed in 1965 | 2 | 36,806,961 |
| | | <u>70,587,944</u> |
| Unencumbered balance of allocations for projects in operation at 31 December 1966 | | <u>70,593,804</u> |
| <i>Add:</i> | | |
| Other income: | | |
| Miscellaneous income and exchange adjustments | | 5,860 |
| | | <u>70,593,804</u> |
| Unencumbered balance of allocations and other income at 31 December 1966 | | <u>100,475,682</u> |
| <i>Represented by:</i> | | |
| Cash at banks, on hand and in transit | | 1,246,863 |
| Undrawn allocations | | 94,849,474 |
| Accounts receivable and sundry debit balances | | 4,379,345 |
| | | <u>100,475,682</u> |
| <i>Less:</i> | | |
| Unliquidated commitments | 29,454,951 | |
| Accounts payable and sundry credit balances | 426,927 | 29,881,878 |
| | | <u>70,593,804</u> |

CERTIFIED CORRECT

(Signed) W. K. MUDIE
Director, Division of Finance

APPROVED

(Signed) B. R. SEN
Director-General

AUDIT CERTIFICATE

The above statement has been examined in accordance with my directions. I have obtained all the information and explanations that I have required, and I certify, as a result of the audit, that, in my opinion, the above statement is correct.

(Signed) B. R. SEN
(Comptroller and Auditor General, Great Britain)
External Auditor

B. Food and Agriculture Organization of the United Nations: status of funds from Governments' counterpart contributions in cash as at 31 December 1966

(Expressed in US dollars)

| | | | |
|---|---------|---------|---------|
| Balance of available funds at 31 December 1965 | | | 356,393 |
| <i>Add:</i> | | | |
| Income: | | | |
| Contributions received during 1966 | 247,267 | | |
| Less contributions refunded during 1966 | 97,490 | 149,777 | |
| | | | |
| Exchange adjustments on contributions collected | | 279 | 150,056 |
| | | | 506,449 |
| <i>Deduct:</i> | | | |
| Cash disbursements during 1966 | 476,526 | | |
| Less cash disbursements in excess of contributions received | 135,742 | | 340,784 |
| | | | 165,665 |
| Represented by: | | | |
| Cash at banks, on hand and in transit | | | 29,923 |
| Accounts receivable | | | 135,742 |
| | | | 165,665 |

CERTIFIED CORRECT

(Signed) W. K. MUDIE

Director, Division of Finance

APPROVED

(Signed) B. R. SEN

Director-General

AUDIT CERTIFICATE

The above statement has been examined in accordance with my directions. I have obtained all the information and explanations that I have required, and I certify, as a result of the audit, that, in my opinion, the above statement is correct.

(Signed) B. D. FRASER

(Comptroller and Auditor General, Great Britain)

External Auditor

REPORT OF THE EXTERNAL AUDITOR ON THE STATEMENTS SHOWING AS AT 31 DECEMBER 1966:

- I. THE STATUS OF FUNDS ALLOCATED TO THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS BY THE UNITED NATIONS DEVELOPMENT PROGRAMME (SPECIAL FUND);
- II. THE STATUS OF FUNDS FROM GOVERNMENTS' COUNTERPART CASH CONTRIBUTIONS TO UNITED NATIONS DEVELOPMENT PROGRAMME (SPECIAL FUND) PROJECTS

GENERAL

1. The accounts relating to the participation of the Food and Agriculture Organization in field projects of the United Nations Development Programme (Special Fund) during the year ended 31 December 1966 are generally in the form prescribed. As in the previous year certain modifications, of which the United Nations Development Programme are aware, have been made to the form of schedules B and B.I.

2. My examination has been carried out in conjunction with my audit of the accounts of the Regular Programme of the Organization. I have also examined the reports of the Internal Auditor.

Ex-gratia PAYMENTS, LOSSES AND WRITE-OFFS

3. I have examined the *ex-gratia* payments, losses and write-offs totalling \$7,631 which are listed in the financial report of the Director-General. I have no comments to make on them.

4. I wish to record my appreciation of the willing co-operation of the officers of the Organization during my audit.

(Signed) B. D. FRASER

(Comptroller and Auditor General, Great Britain)

External Auditor

25 May 1967

ANNEX V

*International Atomic Energy Agency: status of funds as at 31 December 1966**(Expressed in US dollars)*

| | | |
|---|---------|-----------|
| Balance of allocations and other available funds at 31 December 1965 | | 986,233 |
| <i>Add:</i> | | |
| Funds allocated during 1966: | | |
| For projects in operation at 31 December 1966 | | 91,000 |
| Total funds available for commitment | | 1,077,233 |
| <i>Deduct:</i> | | |
| Funds committed in 1966: | | |
| For projects in operation at 31 December 1966 | | 710,071 |
| Unencumbered balance of allocations for projects in operation at 31 December 1966 | | 367,162 |
| <i>Add:</i> | | |
| Other income: | | |
| Miscellaneous income and exchange adjustments | | 138 |
| Unencumbered balance of allocations and other income at 31 December 1966 | | 367,300 |
| <i>Represented by:</i> | | |
| Cash at banks, on hand and in transit | | 15,810 |
| Undrawn allocations | | 676,299 |
| Accounts receivable and sundry debit balances | | 7,309 |
| | | 699,418 |
| <i>Less:</i> | | |
| Unliquidated commitments | 234,687 | |
| Accounts payable and sundry credit balances | 97,431 | 332,118 |
| | | 367,300 |

CERTIFIED CORRECT

(Signed) Howard R. ENNOR
 Director, Division of Budget and Finance

APPROVED

(Signed) Sigvard EKLUND
 Director-General

AUDIT CERTIFICATE

The above statement has been examined in accordance with my directions. I have obtained all the information and explanations that I have required and I certify, as a result of the audit that in my opinion the statement is correct.

(Signed) Volkmar HOPF
 (President of the Court of Accounts,
 Federal Republic of Germany)
 External Auditor

REPORT OF THE EXTERNAL AUDITOR ON THE AUDIT OF THE ACCOUNTS OF THE INTERNATIONAL ATOMIC ENERGY AGENCY AS EXECUTING AGENCY UNDER THE UNITED NATIONS DEVELOPMENT PROGRAMME (SPECIAL FUND COMPONENT) FOR THE YEAR ENDED 31 DECEMBER 1966

1. The accounts of the International Atomic Energy Agency as executing agency under the United Nations Development Programme (Special Fund component) for the year ended 31 December 1966 have been examined.

2. The statement showing the status of funds as at 31 December 1966 allocated to the agency is in the form prescribed.

3. My examination has been carried out in conjunction with, and in the same manner as those of the Regular Programme of the Agency. The financial statement has been certified as being in accordance with the accounts maintained by the Agency and being, in my opinion, correct.

4. With reference to the Turkey project—"Pilot Project for Radiation Disinfestation of Stored Grain"—I have to make the following observations: according to the statement, the available resources for the year 1966 were \$1,077,233, the commitments amounted to \$710,071, leaving an unobligated balance of \$367,162. Accordingly, the commitments remained within the limits of total available resources.

5. A breakdown of the above-mentioned amounts by current projects under the Special Fund (see schedule B rendered by the Agency) reveals, however, that the funds available for the Turkey project for 1966 were exceeded by \$253,819. This might lead to the conclusion that the Agency was not authorized to incur commitments in respect of this project, as contained in this statement.

6. However, this is not so, because UNDP document DP/SF/CM 7 dated 17 February 1966 entitled "Discontinuance of Special Fund Allotments as from 1 January 1966" prescribes "The Plan of Expenditure for each project will henceforth be considered as the Administrator's authorization to the Executing Agency to incur expenditures for each component of that project up to the amounts listed in the columns for the current year and all prior years". In the Plan of Expenditure for the Turkey project, "Pilot Project for Radiation Disinfestation of Stored Grain" (appendix I to the Plan of Operation of 4 November 1966), cash disbursements of \$432,700 are foreseen as Special Fund direct costs for 1966. The cash disbursements during 1966 for the Turkey project actually amount to \$244,905 and the unliquidated commitments amount to \$75,890, or a total of \$320,795. Thus, the cash disbursements by the Agency remained within the Plan of Expenditure; also, as was revealed by my audit, they remained within the limits for each component of the project.

7. The overdrawing of the balance of the Turkey project is due to the fact that UNDP did not issue the necessary allocation to meet the authorized cash disbursement. At the time of audit the Agency had been informed by cable that an additional allocation of \$318,000 was being processed.

8. Further, I have however to point out, that the actual recorded commitments of \$320,795 are understated by at least \$30,000 because several changes have been undertaken, for which commitments are not recorded.

9. Finally I wish to draw attention to the fact that the potentialities of the initial investment cannot yet be realized. Although the construction of the irradiation facility has now been completed, the commencement of the experimental programme to determine the economics of the process is in abeyance, pending the authorization of the Turkish Government.

10. All information required was provided and I now record my appreciation of the co-operation and assistance extended by the secretariat of the Agency.

(Signed) Volkmar Hoff
(President of the Court of Accounts,
Federal Republic of Germany)
External Auditor

Vienna, 16 March 1967

ANNEX VI

International Bank for Reconstruction and Development: status of funds as at 31 December 1966*(Expressed in US dollars)*

| | | |
|--|-----------|------------------|
| Balance of allocations and other available funds at 31 December 1965 | | 1,546,148 |
| <i>Deduct:</i> | | |
| Prior year's other income surrendered to the Fund | | 14 |
| | | <u>1,546,134</u> |
| <i>Add:</i> | | |
| Funds allocated during 1966: | | |
| For projects completed in 1966 | (131,389) | |
| For projects in operation at 31 December 1966 | 5,909,900 | 5,778,511 |
| | | <u>5,778,511</u> |
| Total funds available for commitment | | 7,324,645 |
| <i>Deduct:</i> | | |
| Funds committed in 1966: | | |
| For projects completed in 1966 | 35 | |
| For projects in operation at 31 December 1966 | 5,222,630 | 5,222,665 |
| | | <u>5,222,665</u> |
| Unencumbered balance of allocations and other income at 31 December 1966 ... | | <u>2,101,980</u> |
| <i>Represented by:</i> | | |
| Cash at banks, on hand and in transit | | 1,398,144 |
| Undrawn allocations | | 6,516,024 |
| Accounts receivable and sundry debit balances | | 42,736 |
| | | <u>7,956,904</u> |
| <i>Less:</i> | | |
| Unliquidated commitments | 5,846,500 | |
| Accounts payable and sundry credit balances | 8,424 | 5,854,924 |
| | | <u>5,854,924</u> |
| | | <u>2,101,980</u> |

APPROVED

(Signed) Francis R. POORE
Deputy Treasurer

AUDIT CERTIFICATE

The above statement showing the status of funds held by International Bank for Reconstruction and Development as Executing Agency of United Nations Development Programme projects as at 31 December 1966 has been examined in accordance with the directions of the undersigned. All of the information and explanations required have been obtained, and this is to certify, as a result of the audit, that, subject to the observations in the report, in the opinion of the undersigned, the above statement is correct.

(Signed) PRICE WATERHOUSE & CO.
By G. Dewey ARNOLD, Jr., a partner

INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT AS EXECUTING AGENCY FOR CERTAIN UNITED NATIONS DEVELOPMENT PROGRAMME PROJECTS: REPORT AND COMMENTS OF INDEPENDENT AUDITOR ON STATUS OF FUNDS AND INDEPENDENT AUDITOR'S OPINION FOR THE YEAR ENDED 31 DECEMBER 1966

(1) The accounts and records of the International Bank for Reconstruction and Development as executing agency for the United Nations Development Programme are maintained, and the financial statement is presented, in terms of United States dollars.

As executing agency for the Development Programme the Bank translates currencies other than United States dollars into United States dollars at the exchange rates used by the Development Programme when making remittances to the Bank.

(2) The statement of the status of funds has been prepared in accordance with the format prescribed by the United Nations Development Programme. The following table summarizes briefly additional information relating to commitments liquidated or unliquidated.

| | \$ | \$ |
|--|-----------|-------------------------|
| Unliquidated commitments at January 1, 1966 | | 4,288,300 |
| Commitments made during 1966 | 5,337,814 | |
| <i>Less:</i> | | |
| Adjustments of amounts reported as commitments in prior years resulting from changes in estimates of amounts required to complete projects | 115,149 | 5,222,665 |
| | | <u>9,510,965</u> |
| Commitments liquidated by disbursements in 1966 | | <u>3,664,465</u> |
| Unliquidated commitments at December 31, 1966 relating to: | | |
| Commitments existing at January 1, 1966 | 2,526,036 | |
| Commitments made during 1966 | 3,320,464 | 5,846,500 |
| | | <u><u>5,846,500</u></u> |

The Bank reports as unliquidated commitments only those amounts for which, as executing agency for the Development Programme, it has entered into contracts for receipt of goods or services or for which the Government receiving assistance from the Development Programme has entered into such contracts. The amounts reported for such commitments, in many instances, are estimates of amounts expected to be billed by consulting firms based on *per diem* rates specified in contracts. Also the Bank reports as unencumbered balance of allocations, amounts for which no such commitments have been made.

PRICE WATERHOUSE & CO.
By G. Dewey ARNOLD, Jr., a partner

Price Waterhouse & Co.
Washington, D.C.
March 31, 1967

ANNEX VII

A. *International Civil Aviation Organization: status of funds as at 31 December 1966**(Expressed in US dollars)*

| | | |
|---|-----------|------------------|
| Balance of allocations and other available funds at 31 December 1965 | | 4,474,096 |
| <i>Deduct:</i> | | |
| Prior year's other income surrendered to the Fund | | 3,256 |
| | | <u>4,470,840</u> |
| <i>Add:</i> | | |
| Funds allocated during 1966: | | |
| For projects completed in 1966 | (25,799) | |
| For projects in operation at 31 December 1966 | (326,773) | (352,572) |
| | | <u>4,118,268</u> |
| <i>Deduct:</i> | | |
| Funds committed in 1966: | | |
| For projects completed in 1966 | 3,637 | |
| For projects in operation at 31 December 1966 | 1,738,679 | 1,742,316 |
| | | <u>2,375,952</u> |
| Unencumbered balance of allocations for projects in operation at 31 December 1966 | | 2,375,952 |
| <i>Add:</i> | | |
| Other income: | | |
| Miscellaneous income and exchange adjustments | | 1,563 |
| | | <u>2,377,515</u> |
| Unencumbered balance of allocations and other income at 31 December 1966 | | <u>2,377,515</u> |
| <i>Represented by:</i> | | |
| Cash at banks, on hand and in transit | | 87,775 |
| Undrawn allocations | | 3,140,437 |
| Accounts receivable and sundry debit balances | | 6,713 |
| | | <u>3,234,925</u> |
| <i>Less:</i> | | |
| Unliquidated commitments | 810,745 | |
| Accounts payable and sundry credit balances | 46,665 | 857,410 |
| | | <u>2,377,515</u> |

CERTIFIED CORRECT

(Signed) G. VAN GELDER
Chief, Finance Branch

APPROVED

(Signed) B. T. TWIGT
Secretary-General

AUDIT CERTIFICATE

The above statement showing the status of funds from allocations made to the International Civil Aviation Organization in connexion with the United Nations Development Programme (Special Fund) for the year ended 31 December 1966, has been examined. All the information and explanations required have been obtained and I certify that, in my opinion, the above statement and the related schedule of Special Fund Projects are correct.

(Signed) A. M. HENDERSON (Auditor General of Canada)
External Auditor

B. International Civil Aviation Organization: status of funds from Governments' counterpart contributions in cash as at 31 December 1966

(Expressed in US dollars)

| | | |
|--|--------|----------------|
| Balance of available funds at 31 December 1965 | | 89,434 |
| <i>Add:</i> | | |
| Income: | | |
| Contributions received during 1966 | 14,500 | |
| Miscellaneous income | 1,636 | 16,136 |
| | | <u>105,570</u> |
| <i>Deduct:</i> | | |
| Cash disbursements during 1966 | | 74,654 |
| Balance of available funds at 31 December 1966 | | <u>30,916</u> |
| Represented by: | | |
| Cash at banks, on hand and in transit | | 31,692 |
| <i>Less:</i> | | |
| Accounts payable and sundry credit balances | | 776 |
| | | <u>30,916</u> |

CERTIFIED CORRECT

(Signed) G. VAN GELDER
Chief, Finance Branch

APPROVED

(Signed) B. T. TWIGT
Secretary-General

AUDIT CERTIFICATE

The above statement showing the status of funds from Governments' cash counterpart contributions to the International Civil Aviation Organization in connexion with the United Nations Development Programme (Special Fund) for the year ended 31 December 1966 has been examined. All the information and explanations required have been obtained and I certify that, in my opinion, the above statement is correct.

(Signed) A. M. HENDERSON
(Auditor General of Canada)
External Auditor

REPORT OF THE EXTERNAL AUDITOR TO THE ASSEMBLY ON THE AUDIT OF THE ACCOUNTS RESPECTING THE STATUS OF FUNDS OF THE INTERNATIONAL CIVIL AVIATION ORGANIZATION RELATING TO THE UNITED NATIONS DEVELOPMENT PROGRAMME (SPECIAL FUND) FOR THE YEAR ENDED 31 DECEMBER 1966

1. The accounts respecting the status of funds of the International Civil Aviation Organization relating to the United Nations Development Programme (Special Fund) for the year ended 31 December 1966 have been examined and this report is made in accordance with the Financial Regulations of the United Nations Development Programme (Special Fund).

2. Statements I and II submitted by the Secretary-General showing the status of funds as at 31 December 1966, prepared in the forms required by the Administrator of the United Nations Development Programme (Special Fund), have been examined and have been certified as being in accordance with the accounts maintained by the Organization and being, in my opinion, correct.

3. All the information and explanations required were readily provided to my officers, and the audit was facilitated by the co-operation extended by officers of the secretariat, for which I am pleased to record my appreciation.

(Signed) A. M. HENDERSON
(Auditor General of Canada)
External Auditor

29 March 1967

ANNEX VIII

International Labour Organisation: status of funds as at 31 December 1966*(Expressed in US dollars)*

| | | |
|---|-----------|-------------------|
| Balance of allocations and other available funds at 31 December 1965 | | 14,246,556 |
| <i>Deduct:</i> | | |
| Prior year's other income surrendered to the Fund | | (7,796) |
| | | <u>14,254,352</u> |
| <i>Add:</i> | | |
| Funds allocated during 1966: | | |
| For projects completed in 1966 | (20,506) | |
| For projects in operation at 31 December 1966 | 7,312,990 | 7,292,484 |
| | | <u>7,292,484</u> |
| Total funds available for commitment | | 21,546,836 |
| <i>Deduct:</i> | | |
| Funds committed in 1966: | | |
| For projects completed in 1966 | 9,852 | |
| For projects in operation at 31 December 1966 | 7,964,982 | 7,974,834 |
| | | <u>7,974,834</u> |
| Unencumbered balance of allocations for projects in operation at 31 December 1966 | | 13,572,002 |
| <i>Add:</i> | | |
| Other income: | | |
| Miscellaneous income and exchange adjustments | | (29,113) |
| | | <u>(29,113)</u> |
| Unencumbered balance of allocations and other income at 31 December 1966 | | <u>13,542,889</u> |
| Represented by: | | |
| Cash at banks, on hand and in transit | | 870,660 |
| Undrawn allocations | | 18,922,434 |
| Accounts receivable and sundry debit balances | | 364,369 |
| | | <u>20,157,463</u> |
| <i>Less:</i> | | |
| Unliquidated commitments | 6,611,509 | |
| Accounts payable and sundry credit balances | 3,065 | 6,614,574 |
| | | <u>6,614,574</u> |
| | | <u>13,542,889</u> |

CERTIFIED CORRECT

(Signed) P. M. C. DENBY
 Chief of the Budget and
 Control Branch

APPROVED

(Signed) E. J. RICHES
 Treasurer and Financial Comptroller
 for the Director-General, International Labour Office

AUDIT CERTIFICATE

The above accounts have been examined in accordance with my instructions. I have obtained all the information and explanations that I have required and I certify, as a result of this audit, that in my opinion the above accounts are correct.

(Signed) Uno BRUNSKOG
 Auditor

REPORT ON THE AUDIT RELATING TO THE OPERATIONS OF THE INTERNATIONAL LABOUR ORGANISATION UNDER THE UNITED NATIONS DEVELOPMENT PROGRAMME (SPECIAL FUND COMPONENT)

1. My examination of the accounts relating to the operations of the International Labour Organisation under the United Nations Development Programme (Special Fund Component) for 1966 has been carried out in the same way as my audit of the accounts for the regular budget of the Organisation.

2. As at 31 December 1966 the status of the programme was as follows:

| | |
|---|----|
| (i) Projects approved | 73 |
| (ii) Plans of operation signed | 59 |
| (iii) Authorizations to commence operations | 58 |

3. Funds allocated for the projects mentioned in paragraph 2, including balances of earmarkings carried forward from prior years amounted to \$51,781,138. Of this total \$38,209,136 were obligated and of that amount \$6,611,509 were unliquidated obligations relating to the balances of commitments to be settled up to the end of contracts.

4. The Property Survey Board, established to examine cases of losses or damage, investigated four cases of such losses or damages during 1966. In two cases the losses or damages were made up by the Governments in whose custody the property was at that time. In one case the loss sustained will probably be recovered in part from the insurance company. I am satisfied with the recommendations made by the Board.

5. As a result of my audit, I have no special observations to make.

6. I record my appreciation of the assistance of the officials of the Organisation.

(Signed) Uno BRUNSKOG
Auditor

Geneva, March 1967

ANNEX IX

*International Telecommunication Union: status of funds as at 31 December 1966**(Expressed in US dollars)*

| | | |
|---|-------------------|----------------------------|
| Balance of allocations and other available funds at 31 December 1965 | | 6,561,348.38 |
| <i>Deduct:</i> | | |
| Prior year's other income surrendered to the Fund | | 2,961.79 |
| | | <u>6,558,386.59</u> |
| <i>Add:</i> | | |
| Funds allocated during 1966: | | |
| For projects in operation at 31 December 1966 | | 1,594,200.00 |
| Total funds available for commitment | | <u>8,152,586.59</u> |
| <i>Deduct:</i> | | |
| Funds committed in 1966: | | |
| For projects in operation at 31 December 1966 | | 4,644,903.17 |
| Unencumbered balance of allocations for projects in operation at 31 December 1966 | | <u>3,507,683.42</u> |
| <i>Add:</i> | | |
| Other income: | | |
| Miscellaneous income and exchange adjustments | | (7,775.88) |
| Unencumbered balance of allocations and other income at 31 December 1966 .. | | <u><u>3,499,907.54</u></u> |
| Represented by: | | |
| Cash at banks, on hand and in transit | | 145,976.96 |
| Undrawn allocations | | 6,960,935.70 |
| Accounts receivable and sundry debit balances | | 41,194.61 |
| | | <u>7,148,107.27</u> |
| <i>Less:</i> | | |
| Unliquidated commitments | 3,505,270.84 | |
| Accounts payable and sundry credit balances | <u>142,928.89</u> | 3,648,199.73 |
| | | <u><u>3,499,907.54</u></u> |

CERTIFIED CORRECT

(Signed) R. C. CHATELAIN
Chief of the Finance Division

APPROVED
(Signed) Mohamed MILI
Secretary-General a.i.

AUDIT CERTIFICATE

The above statement has been examined in accordance with my directions. I have obtained all the information and explanations that I have required and I certify, as a result of the audit, that, in my opinion, the above statement is correct.

(Signed) Ch. POCHON
(Chief of Section, Federal Audit Department
of the Swiss Confederation)
External Auditor

REPORT ON THE STATEMENT, AS AT 31 DECEMBER 1966, OF FUNDS ALLOCATED TO THE INTERNATIONAL TELECOMMUNICATION UNION AT GENEVA BY THE UNITED NATIONS SPECIAL FUND

1. The International Telecommunication Union (ITU) at Geneva, as executing agency of United Nations Special Fund projects, keeps its accounts in United States dollars. The statement of funds is also prepared in that currency.

2. We conducted a spot audit of operations during 1966 and of the statement of funds as at 31 December 1966 following which, on 23 March 1967, we signed the prescribed certificate of audit of the statement of funds as at 31 December 1966.

3. A summary of the audited operations follows:

| | \$ |
|---|-------------------------------|
| Balance of allocations and other available funds at the end of the preceding financial year | 6,561,348.38 |
| <i>Add:</i> | |
| Allocations for operational projects | 1,594,200.00 |
| | <u>Sub-total 8,155,548.38</u> |
| <i>Deduct:</i> | |
| Expenditures, including miscellaneous operations and exchange adjustments | 4,655,640.84 |
| Unencumbered allocations at the end of the financial year | <u>3,499,907.54</u> |

4. No comments are necessary concerning the statement of funds allocated to the International Telecommunication Union at Geneva by the United Nations Special Fund.

(Signed) Ch. POCHON
(Chief of Section, Federal Audit Department
of the Swiss Confederation)
External Auditor

Berne, 30 March 1967

ANNEX X

**A. United Nations Educational, Scientific and Cultural Organization: status of funds
as at 31 December 1966**

(Expressed in US dollars)

| | |
|---|--------------------------|
| Balance of allocations and other available funds at 31 December 1965 | 28,625,000 |
| <i>Deduct:</i> | |
| Prior year's other income surrendered to the Fund | 290 |
| | <u>28,624,710</u> |
| <i>Add:</i> | |
| Funds allocated during 1966: | |
| For projects in operation at 31 December 1966 | 19,334,455 |
| Total funds available for commitment | <u>47,959,165</u> |
| <i>Deduct:</i> | |
| Funds committed in 1966: | |
| For projects in operation at 31 December 1966 | 15,770,432 |
| Unencumbered balance of allocations for projects in operation at 31 December 1966 | <u>32,188,733</u> |
| <i>Add:</i> | |
| Other income: | |
| Miscellaneous income and exchange adjustments | (3,859) |
| Unencumbered balance of allocations and other income at 31 December 1966 | <u><u>32,184,874</u></u> |
| <i>Represented by:</i> | |
| Cash at banks, on hand and in transit | 2,637,594 |
| Undrawn allocations | 41,850,405 |
| Accounts receivable and sundry debit balances | 1,335,928 |
| | <u>45,823,927</u> |
| <i>Less:</i> | |
| Unliquidated commitments | 12,485,014 |
| Accounts payable and sundry credit balances | 1,154,039 |
| | <u><u>13,639,053</u></u> |
| | <u><u>32,184,874</u></u> |

CERTIFIED CORRECT

(Signed) R. HARPER-SMITH
Comptroller

APPROVED

(Signed) René MAHEU
Director-General

AUDIT CERTIFICATE

The above statement has been examined in accordance with my directions. I have obtained all the information and explanations that I have required and I certify, as a result of the audit, that, in my opinion, the above statement is correct.

(Signed) B. D. FRASER
(Comptroller and Auditor General, Great Britain)
External Auditor

B. United Nations Educational, Scientific and Cultural Organization: status of funds from Governments' counterpart contributions in cash as at 31 December 1966

(Expressed in US dollars)

| | |
|--|---------------|
| Balance of available funds at 31 December 1965 | 82,109 |
| <i>Deduct:</i> | |
| Cash disbursements during 1966 | 57,685 |
| Balance of available funds at 31 December 1966 | <u>24,424</u> |
| <i>Represented by:</i> | |
| Accounts receivable and sundry debit balances | <u>24,424</u> |

CERTIFIED CORRECT

(Signed) R. HARPER-SMITH
Comptroller

APPROVED

(Signed) René MAHEU
Director-General

AUDIT CERTIFICATE

The above statement has been examined in accordance with my directions. I have obtained all the information and explanations that I have required, and I certify, as a result of the audit, that, in my opinion, the above statement is correct.

(Signed) B. D. FRASER
(Comptroller and Auditor General, Great Britain)
External Auditor

REPORT OF THE EXTERNAL AUDITOR ON THE STATEMENTS SHOWING AS AT 31 DECEMBER 1966:

- I. THE STATUS OF FUNDS ALLOCATED TO UNESCO BY THE UNITED NATIONS DEVELOPMENT PROGRAMME (SPECIAL FUND);
- II. THE STATUS OF FUNDS FROM GOVERNMENTS' COUNTERPART CONTRIBUTIONS IN CASH TO SPECIAL FUND PROJECTS

GENERAL

1. The statements and the related schedules are in the form prescribed by the United Nations Development Programme (Special Fund).

2. My examination has been carried out in conjunction with my audit of the Accounts of the Regular Programme of the Organization, and the reports of the Internal Auditor have been made available to me.

USE BY UNESCO OF EXCEPTIONAL CASH REMITTANCES BY THE UNITED NATIONS DEVELOPMENT PROGRAMME

3. UNDP have agreed to relax temporarily the rule that the total Special Fund cash balances held by UNESCO should not normally exceed two and a half months' requirements; and in November 1966 cash remittances of \$1,927,300 were made by UNDP to UNESCO to cover forward commitments. These exceptional measures were taken by UNDP in order to assist UNESCO temporarily in meeting their Regular Programme working cash requirements.

4. One million dollars of the special remittances were transferred in December 1966 to the Organization's General Fund, which serves the Regular Programme. This resulted in the unusually large figure of \$1,335,928 shown in statement I under "Accounts receivable and sundry debit balances" at 31 December 1966, which, as stated in paragraph 6 of the Director-General's report, included \$980,768 due from the General Fund. A further transfer of \$900,000 was made in January 1967.

Ex-gratia PAYMENTS

5. I have examined the circumstances in which *ex-gratia* payments of \$500 and \$390, mentioned in paragraph 14 of the financial report of the Director-General, were made. I have no comments to make upon them.

6. I wish to record my appreciation of the willing co-operation of the officers of the Organization during my audit.

(Signed) B. D. FRASER
(Comptroller and Auditor General, Great Britain)
External Auditor

23 June 1967

ANNEX XI

A. *World Health Organization: status of funds as at 31 December 1966**(Expressed in US dollars)*

| | | |
|--|-----------|------------------|
| Balance of allocations and other available funds at 31 December 1965 | | 1,045,758 |
| <i>Add:</i> | | |
| Funds allocated during 1966: | | |
| For projects in operation at 31 December 1966 | | 3,112,800 |
| Total funds available for commitment | | <u>4,158,558</u> |
| <i>Deduct:</i> | | |
| Funds committed in 1966: | | |
| For projects in operation at 31 December 1966 | | 1,976,471 |
| Unencumbered balance of allocations and other income at 31 December 1966 | | <u>2,182,087</u> |
| <i>Represented by:</i> | | |
| Undrawn allocations | | 4,043,069 |
| Accounts receivable and sundry debit balances | | 62,527 |
| | | <u>4,105,596</u> |
| <i>Less:</i> | | |
| Unliquidated commitments | 1,922,260 | |
| Accounts payable and sundry credit balances | 1,249 | 1,923,509 |
| | | <u>2,182,087</u> |

CERTIFIED CORRECT

(Signed) Ted L. SMITH
Chief, Finance

APPROVED

(Signed) Eric RENLUND
Director, Budget and Finance

AUDIT CERTIFICATE

The above accounts have been examined in accordance with my instructions. I have obtained all the information and explanations that I have required, and I certify, as a result of the audit, that in my opinion the above account is correct.

(Signed) Uno BRUNSKOG
External Auditor

B. World Health Organization: status of funds from Governments' counterpart contributions in cash as at 31 December 1966

(Expressed in US dollars)

| | |
|--|---------------|
| Balance of available funds at 31 December 1965 | 98,160 |
| <i>Deduct:</i> | |
| Cash disbursements during 1966 | 55,121 |
| Balance of available funds at 31 December 1966 | <u>43,039</u> |
| Represented by: | |
| Accounts receivable and sundry debit balances | <u>43,039</u> |

CERTIFIED CORRECT

(Signed) Ted L. SMITH
Chief, Finance

APPROVED

(Signed) Eric RENLUND
Director, Budget and Finance

AUDIT CERTIFICATE

The above accounts have been examined in accordance with my instructions. I have obtained all the information and explanations that I have required, and I certify, as a result of the audit, that in my opinion the above account is correct.

(Signed) Uno BRUNSKOG
External Auditor

REPORT ON THE AUDIT RELATING TO THE OPERATIONS OF THE WORLD HEALTH ORGANIZATION UNDER THE SPECIAL FUND COMPONENT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME FOR THE YEAR 1966

1. The audit of the transactions of the World Health Organization under the Special Fund component of the United Nations Development Programme has been carried out in the same way as that under the regular budget and taking account of the procedures of the Special Fund.

| | |
|--|------------------|
| | \$ |
| 2. The uncommitted balance brought forward from 1965 amounted to | 1,145,370 |
| Further allocations were made to the Organization during 1966 amounting to | 3,112,800 |
| The amount of unliquidated commitments at the end of the prior year was | <u>971,290</u> |
| Total available for disbursements | 5,229,460 |
| Total commitments incurred during 1966 was | <u>3,047,373</u> |
| Leaving an uncommitted balance at the year end of | <u>2,182,087</u> |

which amount will be carried forward to 1967.

3. My audit has not given rise to any special observations.

(Signed) Uno BRUNSKOG
External Auditor

Geneva, 28 February 1967

ANNEX XII

World Meteorological Organization: status of funds as at 31 December 1966*(Expressed in US dollars)*

| | | |
|---|---------|------------------|
| Balance of allocations and other available funds at 31 December 1965 | | |
| Per 1965 WMO statement | | 1,372,550 |
| Transferred from United Nations | | 21,413 |
| | | <u>1,393,963</u> |
| <i>Deduct:</i> | | |
| Prior year's other income surrendered to the Fund | | 121 |
| | | <u>1,393,842</u> |
| <i>Add:</i> | | |
| Funds allocated during 1966: | | |
| For projects in operation at 31 December 1966 | | 905,545 |
| Total funds available for commitment | | <u>2,299,387</u> |
| <i>Deduct:</i> | | |
| Funds committed in 1966: | | |
| For projects in operation at 31 December 1966 | | 781,006 |
| Unencumbered balance of allocations for projects in operation at 31 December 1966 | | <u>1,518,381</u> |
| <i>Add:</i> | | |
| Other income: | | |
| Miscellaneous income and exchange adjustments | | 193 |
| Unencumbered balance of allocations and other income at 31 December 1966 | | <u>1,518,574</u> |
| Represented by: | | |
| Cash at banks, on hand and in transit | | 108,622 |
| Undrawn allocations | | 1,875,612 |
| Accounts receivable and sundry debit balances | | 30,505 |
| | | <u>2,014,739</u> |
| <i>Less:</i> | | |
| Unliquidated commitments | 411,655 | |
| Accounts payable and sundry credit balances | 84,510 | 496,165 |
| | | <u>1,518,574</u> |

CERTIFIED CORRECT

(Signed) E. H. COOK
Chief, Budget and Finance Section

APPROVED

(Signed) D. A. DAVIES
Secretary-General

AUDIT CERTIFICATE

The above statement has been examined in accordance with my directions. I have obtained all the information and explanations that I have required, and I certify, as a result of the audit, that, in my opinion, the above statement is correct.

(Signed) B. D. FRASER
(Comptroller and Auditor General, Great Britain)
External Auditor

REPORT OF THE EXTERNAL AUDITOR ON THE STATEMENTS SHOWING AS AT 31 DECEMBER 1966:

- I. THE STATUS OF FUNDS ALLOCATED TO THE WORLD METEOROLOGICAL ORGANIZATION BY THE UNITED NATIONS DEVELOPMENT PROGRAMME (SPECIAL FUND);
- II. THE STATUS OF FUNDS FOR GOVERNMENTS' COUNTERPART CASH CONTRIBUTIONS TO UNITED NATIONS DEVELOPMENT PROGRAMME (SPECIAL FUND) PROJECTS

1. The statements and the related schedules are in the form prescribed for the Special Fund component of the United Nations Development Programme.

2. My examination has been carried out in conjunction with my audit of the accounts of the World Meteorological Organization.

3. In my reports on the statements of account for 1964 and 1965 I referred to the process of transferring in stages, from the United Nations to the World Meteorological Organization, the accounting for certain Special Fund projects in the meteorological field. At the end of 1965 the United Nations still held balances in respect of two almost completed projects in Ecuador and Peru. These balances were taken over during 1966 by the World Meteorological Organization. The statements of account and the related schedules now reflect all transactions by both Organizations for all the projects concerned.

4. I wish to record my appreciation of the willing co-operation of the officers of the Organization during my audit.

(Signed) B. D. FRASER
(Comptroller and Auditor General, Great Britain)
External Auditor