

GENERAL ASSEMBLY



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APPOINTMENTS TO FILL VACANCIES IN THE MEMBERSHIP OF SUBSIDIARY BODIES OF THE GENERAL ASSEMBLY

UNITED NATIONS ADMINISTRATIVE TRIBUNAL

Note by the Secretary-General

1. Article 3 (paragraphs 1 and 2) of the Statute of the Administrative Tribunal (General Assembly resolution 351 A(IV)), provides that:

"1. The Tribunal shall be composed of seven members, no two of whom may be nationals of the same State. Only three shall sit in any particular case.

"2. The members shall be appointed by the General Assembly for three years, and they may be reappointed; provided, however, that of the members initially appointed, the terms of two members shall expire at the end of one year and the terms of two members shall expire at the end of two years. A member appointed to replace a member whose term of office has not expired shall hold office for the remainder of his predecessor's term."

2. The present composition of the Tribunal is as follows:

Mrs. Paul Bastid (France);

Mr. James J. Casey (United States of America);

The Right Honourable Lord Crook (United Kingdom of
Great Britain and Northern Ireland);

Mr. Héctor Gros Espiell (Uruguay);

Mr. Omar Loutfi (United Arab Republic);

Mr. Bror Arvid Sture Petré (Sweden);

Mr. R. Venkataraman (India).

3. At its thirteenth session, the General Assembly (resolution 1251(XIII) of 31 October 1958) appointed the following persons as members of the Tribunal for a three-year term to commence on 1 January 1959:

Mrs. Paul Bastid;

Mr. Omar Loutfi;

Mr. R. Venkataraman.

Since the terms of office of Mrs. Bastid, Mr. Loutfi and Mr. Venkataraman are due to expire on 31 December 1961, it will be necessary for the General Assembly at its sixteenth session, to appoint three persons to fill the resulting vacancies. The persons so appointed will serve for a period of three years commencing on 1 January 1962.

4. At previous sessions, the Fifth Committee, after a secret ballot, has submitted to the General Assembly a draft resolution containing the names of the persons recommended for appointment to the Tribunal. It is suggested that a similar procedure should be followed at the sixteenth session.

[Original text: English]
[4 August 1961]

DOCUMENT A/4828

Audit reports for the year ended 31 December 1960 relating to expenditure by the International Atomic Energy Agency and specialized agencies of technical assistance funds allocated from the Special Account.

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Note by the Secretary-General

1. In accordance with the requirements of General Assembly resolution 519 A (VI) adopted on 12 January 1952, there are submitted herewith the audit reports for the year ended 31 December 1960 relating to expenditures by the International Atomic Energy Agency and the specialized agencies of technical assistance funds allocated from the Special Account. Paragraph 7 of the resolution reads as follows:

"Calls on the specialized agencies participating in the Expanded Programme of Technical Assistance to provide, in their regular budget documents, information concerning their estimates for the expenditure of technical assistance funds; and to transmit to the General Assembly, for examination and approval, the audit reports relating to expenditure of technical assistance funds allocated from the Special Account after approval of the appropriate audit reports by the general conferences of their agencies or by such other authorities of the agencies as are constitutionally authorized to approve them."

2. Attached to the present document is a combined statement (annex 1) showing the status of funds of all the participating organizations under the Expanded Programme as at 31 December 1960, which summarizes the separate audited financial statements submitted by the specialized agencies, together with similar information regarding the transactions of the United Nations as a participating organization in the Programme and the cost of the Technical Assistance Board secretariat.

3. The audited financial statements of the specialized agencies and the International Atomic Energy Agency are attached as annexes 2 to 9; these comprise for each agency the financial statement showing the status of its funds, in the form prescribed by the Technical Assistance Board, bearing the certificate of the external auditors, and the relevant audit report submitted to the general conference of the agency concerned. As in previous years, the detailed supporting schedules furnished by the several agencies, to which references are

made in the financial statements, are not included in this submission but are made available to the Advisory Committee on Administrative and Budgetary Questions.

4. The audit reports of the following agencies for the year 1960 have been approved by their general conference:

(a) The International Labour Organisation, on 26 June 1961;

(b) The International Telecommunication Union, on 13 July 1961;

(c) The World Meteorological Organization, in May 1961.

The audit report for the year 1960 relating to the accounts of the International Atomic Energy Agency will be examined by the General Conference which will convene in September 1961. The audit report of the Food and Agriculture Organization of the United Nations for 1960 will be submitted to the FAO Conference in November 1961. The report of the United Nations Educational, Scientific and Cultural Organization for 1960 will be submitted in November 1961 to its Execu-

tive Board which is authorized by the General Conference to approve it. The Council of the International Civil Aviation Organization approved the audit report on 5 June 1961. It will be presented to the next session of the ICAO Assembly to be held in August 1962. The Executive Board of the World Health Organization has accepted the audit reports which will be presented to the WHO Assembly in May 1962.

5. The audited financial statements of the United Nations as a participating organization in the Expanded Programme are presented in the financial reports and accounts for the year ended 31 December 1960.¹ Also included in the same document are financial statements in respect of the secretariat of the Technical Assistance Board, as well as a statement (schedule 11) showing the status of the Special Account as at 31 December 1960.

6. A consolidated statement which reflects the financial transactions of the Expanded Programme as a whole is attached as annex 10 to the present report.

¹ *Official Records of the General Assembly Sixteenth Session, Supplement No. 6 (A/4777).*

Expanded Programme of Technical Assistance

COMBINED STATEMENT SHOWING THE STATUS OF FUNDS OF THE PARTICIPATING ORGANIZATIONS AND THE TECHNICAL ASSISTANCE BOARD SECRETARIAT AS AT 31 DECEMBER 1960 BASED ON THE ACCOUNTS CERTIFIED BY THEIR EXTERNAL AUDITORS
(Expressed in United States dollars)

	United Nations	ITU	WMO	ILO	FAO	UNESCO	ICAO	WHO	IAEA	Participating Organizations	TAB Secretariat Programme	Total
Excess of allocations and other income over obligations incurred as at 31 December 1959.	466,278	4,890	2,159	414,442	439,451	839,104	8,535	168,268	24,893	2,368,020	84,056	2,452,076
Allocations of 1959 and miscellaneous income reverted in 1960.	(312,091)	(4,890)	—	(336,442)	(289,340)	(232,380)	4,799	(42,953)	(19,026)	(1,232,323)	(84,056)	(1,316,379)
Allocations during 1960.	8,168,539	154,409	56,600	3,494,752	8,919,124	5,618,149	1,339,814	5,681,664	633,495	34,266,546	2,131,100	36,397,646
Provision from United Nations budget.	1,980,000	—	—	—	—	—	—	—	—	1,980,000	—	1,980,000
Subvention from the Special Fund.	—	—	—	—	—	—	—	—	—	—	150,000	150,000
	10,302,726	154,409	58,759	3,572,752	9,069,235	6,224,873	1,553,148	5,806,979	639,362	37,382,243	2,281,100	39,663,343
Less:												
Obligations incurred during 1960:												
Project costs.	8,897,974	61,152	—	2,744,788	7,129,210	4,360,616	1,287,187	4,819,213	592,372	29,892,512	—	29,892,512
Administrative and operational services costs.	1,100,000	54,000	55,868	500,300	1,278,400	505,779	184,122	724,000	—	4,402,469	2,251,728	6,654,197
	9,997,974	115,152	55,868	3,245,088	8,407,610	4,866,395	1,471,309	5,543,213	592,372	34,294,981	2,251,728	36,546,709
Excess of allocations over obligations incurred.	304,752	39,257	2,891	327,664	661,625	1,358,478	81,839	263,766	46,990	3,087,262	29,372	3,116,634
Add:												
Savings on liquidation of prior years' obligations.	131,455	—	—	107,466	132,689	119,246	1,279	874	1,067	494,076	5,078	499,154
Miscellaneous income.	82,997	—	175	5,936	27,104	3,001	19,862	38,731	51	177,857	5,120	182,977
Exchange adjustments (net).	(24,540)	—	(311)	(3,620)	(25,271)	(7,208)	(12,447)	(553)	(832)	(74,782)	—	(74,782)
	494,664	39,257	2,755	437,446	796,147	1,473,517	90,433	302,818	47,276	3,684,413	39,570	3,723,983
Represented by:												
Cash at banks and on hand.	1,834,882	52,766	10,805	810,384	479,347	718,704	59,350	706,508	205,312	4,878,058	94,574	4,972,632
Undrawn allocations.	1,895,384	16,234	—	600,428	1,266,582	1,846,731	91,673	268,292	223,807	6,209,131	19,086	6,228,217
Accounts receivable, advances, etc.	1,103,432	4,890	1,877	114,221	461,072	297,992	107,151	268,290	10,909	2,369,834	61,314	2,431,148
	4,833,698	73,890	12,682	1,525,033	2,207,001	2,863,427	258,174	1,243,090	440,028	13,457,023	174,974	13,631,997
Less:												
Unliquidated 1960 obligations.	1,455,895	34,633	5,190	466,677	767,908	813,949	109,740	622,492	349,041	4,625,525	78,499	4,704,024
Unliquidated 1959 obligations.	509,780	—	2,154	275,171	144,272	187,700	26,118	200,695	30,471	1,376,361	—	1,376,361
Accounts payable and sundry credit balances.	2,373,359	—	2,583	345,739	498,674	388,261	31,783	117,085	13,240	3,770,724	56,905	3,827,629
	4,339,034	34,633	9,927	1,087,587	1,410,854	1,389,910	167,641	940,272	392,752	9,772,610	135,404	9,908,014
	494,664	39,257	2,755	437,446	796,147	1,473,517	90,533	302,818	47,276	3,684,413	39,570	3,723,983

ANNEX 2

Expanded Programme of Technical Assistance

STATEMENT SHOWING THE STATUS OF FUNDS OF THE INTERNATIONAL LABOUR ORGANISATION
AS AT 31 DECEMBER 1960

(Expressed in United States dollars)

	\$	\$
Balance as at 31 December 1959.....		414,441.96
<i>Less:</i>		
Excess of 1959 allocations and other income over obligations incurred surrendered to the Special Account.....		336,441.96
Balance re-allocated in 1960.....		78,000.00
Allocations from contributions and other available funds in 1960.....		3,494,752.00
		3,572,752.00
Obligations incurred during 1960:		
A. Project costs (Schedule A).....	2,744,787.65	
B. Administrative and operational services costs.....	500,300.00	
		3,245,087.65
Excess of allocations and other available funds over obligations incurred.....		327,664.35
Other income:		
Savings on liquidation of prior years' obligations.....	107,466.40	
Miscellaneous.....	5,935.57	
		113,401.97
<i>Less:</i> Exchange adjustments (net).....	3,620.64	
		109,781.33
Balance as of 31 December 1960, to revert to the Special Account.....		437,445.68
Represented by:		
Cash at banks, on hand or in transit.....	810,383.78	
Undrawn allocations.....	600,427.84*	
Accounts receivable, advance, deposits, etc.....	114,221.69	
		1,525,033.31
<i>Less:</i>		
Unliquidated obligations 1959.....	275,171.40	
Unliquidated obligations 1960.....	466,677.56	
Accounts payable.....	43,204.85	
Other credit balances:		
Trust Funds (schedule B).....	177,274.77	
Service Benefit (schedule C).....	125,259.05	
		345,738.67
		1,087,587.63
		437,445.68

CERTIFIED CORRECT:

(Signed) L. MAGNIN

Control Officer, Technical Assistance Programme

(Signed) E. J. RICHES

Treasurer and Financial Comptroller

AUDIT CERTIFICATE

The financial statement relating to the status of funds made available to the International Labour Organisation in connection with the Expanded Programme of Technical Assistance for Economic Development of Under-Developed Countries for the year ended 31 December 1960, has been examined by the undersigned. All the information and explanations required have been obtained, and this is to certify, as a result of the audit, that, in my opinion, the statement mentioned above is correct.

March 1961

(Signed) UNO BRUNSKOG
External Auditor

REPORT ON THE AUDIT OF THE ACCOUNTS CONCERNING THE OPERATIONS OF THE INTERNATIONAL LABOUR ORGANISATION AND RELATING TO THE EXPANDED PROGRAMME OF TECHNICAL ASSISTANCE FOR THE YEAR 1960

1. I certify the correctness of the statement submitted by the International Labour Office showing the status of the Special Account for the Expanded Programme of Technical Assistance as at 31 December 1960.

2. The balance to be returned to the Special Account for the Technical Assistance Programme amounted to \$437,446, of which \$115,445, representing supplies and equipment ordered but not delivered before 31 December 1960, will be re-allocated to the International Labour Organisation for 1961.

3. In 1960 there were savings on unliquidated obligations for 1958 amounting to \$107,466. These savings were made up as follows:

	<i>Unliquidated obligations at the end of 1958</i>	<i>Savings as at 31 December 1960</i>
	\$	\$
Fellowships.....	129,862.43	33,524
Worker trainees.....	87,851.03	38,008
Experts.....	195,066.90	34,000
Equipment.....	4,848.12	1,355
	<u>417,628.48</u>	
Exchange adjustments.....		579
TOTAL SAVINGS		<u>107,466</u>

The main savings under the headings Fellowships and Worker trainees consist of cancellations amounting to \$25,225 and \$26,071, respectively. Savings on the unliquidated obligations relating to experts totalled \$23,079 in respect of accumulated leave and education grants.

It has to be noted that the savings on unliquidated obligations during the years 1958 and 1959 have been very close: in 1958, \$148,000 and in 1959, \$147,000. Efforts have been made to reduce this amount with the result that in 1960 the savings were limited to \$107,000.

4. The total unliquidated obligations at the end of the year 1960 consisted of the following items:

	<i>Balance in respect of 1959</i>	<i>Balance in respect of 1960</i>	<i>Total</i>
	\$	\$	\$
Experts and seminars.....	63,572	178,331	241,903
Fellowships.....	118,072	172,485	290,557
Worker trainees.....	92,893	105,604	198,497
Equipment.....	634	10,258	10,892
TOTAL	<u>275,171</u>	<u>466,678</u>	<u>741,849</u>

5. Accounts receivable and other credit balances amounted to \$345,739. This figure includes credit balances totalling \$177,275, held in seven Trust Funds, made available by the Governments of Argentina, Belgium, Greece, Iran, Malaya, Tunisia and Venezuela to be used for technical assistance projects to be carried out by the Organisation in accordance with requests received from these Governments.

The situation of these funds was as follows:

<i>Details</i>	<i>Argentina</i>	<i>Belgium</i>	<i>Greece</i>	<i>Iran</i>	<i>Malaya</i>	<i>Tunisia</i>	<i>Venezuela</i>
	\$	\$	\$	\$	\$	\$	\$
Balance available as at 1 January 1960...	12,080	—	6,455	25,450	—	7,080	154,095
Income during 1960.....	1,708	24,000	2,000	8,204	4,901	—	190,346
Total funds available in 1960.....	<u>13,788</u>	<u>24,000</u>	<u>8,455</u>	<u>33,654</u>	<u>4,901</u>	<u>7,080</u>	<u>344,441</u>
Disbursements during 1960.....	2,779	31,901	8,412	14,217	45	4,928	196,762
Balance available as at 31 December 1960	<u>11,009</u>	<u>(7,901)</u>	<u>43</u>	<u>19,437</u>	<u>4,856</u>	<u>2,152</u>	<u>147,679</u>

(Signed) UNO BRUNSKOG
Auditor

ANNEX 3

Expanded Programme of Technical Assistance

STATEMENT SHOWING THE STATUS OF FUNDS OF THE FOOD AND AGRICULTURE ORGANIZATION
OF THE UNITED NATIONS AS AT 31 DECEMBER 1960

(Expressed in United States dollars)

	\$	\$
Balance as at 31 December 1959.....		439,451
<i>Less:</i>		
Excess of 1959 allocations and other income over obligations incurred surrendered to the Special Account.....		289,340
Balance, re-allocated in 1960.....		150,111
Allocations from contributions and other available funds in 1960.....		8,919,124
		<u>9,069,235</u>
Obligations incurred during 1960:		
Project costs (schedule A).....	7,129,210	
Administrative and operational services costs.....	1,278,400	8,407,610
		<u>661,625</u>
Excess of allocations and other available funds over obligations incurred....		
Other income:	\$	
Savings on liquidation of prior year's obligations	132,689	
Miscellaneous.....	27,104	159,793
		<u>134,522</u>
<i>Less:</i> Exchange adjustments (net).....	25,271	
		<u>796,147</u>
Balance as of 31 December 1960 to revert to the Special Account.....		
Represented by:		
Cash at banks, on hand or in transit.....	473,847	
Undrawn allocations.....	1,266,582	
Accounts receivable, advances, deposits, etc.....	461,072	2,201,501
		<u>1,405,354</u>
<i>Less:</i>		
Unliquidated obligations, 1960.....	767,908	
Unliquidated obligations, 1959.....	144,272	
Accounts payable and other credit balances.....	493,174	1,405,354
		<u>796,147</u>
(Signed) W. K. MUDIE		(Signed) B. R. SEN
Chief, Finance Branch		Director-General

AUDIT CERTIFICATE

I have examined the above statement. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion this statement and the related schedule of costs are correct.

(Signed) E. G. COMPTON
(Comptroller and Auditor-General, Great Britain)
External Auditor

REPORT OF THE EXTERNAL AUDITOR ON THE STATEMENTS SHOWING THE STATUS OF FUNDS ALLOCATED
TO THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS AS AT 31 DECEMBER 1960

1. Volume III of the accounts of the Food and Agriculture Organization for the year ended 31 December 1960 consists of the statement showing the status as at 31 December 1960 of the technical assistance funds allocated to the Organization, together with the related schedule of project costs, and a new statement showing the status as at 31 December 1960 of funds, held in trust, relating to technical assistance to the Government of the Republic of Venezuela. This latter statement has been prepared in accordance with article 12 of the Agreement between the participating organizations and the Government of the Republic of Venezuela, dated 9 October 1959, which provides that audited statements of accounts shall be submitted to the Government by the participating organization, through the Technical Assistance Board and the Resident Representative, as soon as possible after the close of the year and as soon as feasible after the completion of a project. The statements and schedule are in the form prescribed by the Technical Assistance Board.

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. In accordance with the arrangements made between the Technical Assistance Board and the Panel of Auditors of the United Nations, certified copies of the statements and schedule, and a copy of this report, have been sent to the Board.

3. In the course of my examination a number of questions have been raised with the Organization and answered satisfactorily. The subjects dealt with below alone appear to call for separate mention in my report.

Allocation from the Expanded Programme Special Account for administrative and operational services costs

4. As stated in my report on the regular programme accounts for the interim period 1 January to 31 December 1960 the organization received from technical assistance funds a lump-sum allocation of \$1,278,400 towards the administrative and operational services costs incurred on behalf of the Expanded Programme in 1960. This sum was paid to the regular programme as a contribution towards the costs incurred.

Losses and writes-off

5. I have examined the losses and writes-off totalling \$1,969 which are listed in the financial report of the Director-General. 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 examination.

(Signed) E. G. COMPTON
(Comptroller and Auditor-General, Great Britain)
External Auditor

29 June 1961

ANNEX 4

Expanded Programme of Technical Assistance

STATEMENT SHOWING THE STATUS OF FUNDS OF THE UNITED NATIONS EDUCATIONAL, SCIENTIFIC
AND CULTURAL ORGANIZATION AS AT 31 DECEMBER 1960*(Expressed in United States dollars)*

	\$	\$
Balance as at 31 December 1959.....		839,104
<i>Less:</i>		
Excess of 1959 allocations and other income over obligations incurred surrendered to the Special Account.....		232,380
Balance, re-allocated in 1960.....		606,724
Allocations from contributions and other available funds in 1960.....		5,618,149
		<u>6,224,873</u>
Obligations incurred during 1960:		
Project costs (schedule A).....	4,360,616	
Administrative and operational services costs.....	505,779	4,866,395
		<u>4,866,395</u>
Excess of allocations and other available funds over obligations incurred.....		1,358,478
Other income:		
Savings on liquidation of prior years' obligations.....	119,246	
Miscellaneous.....	3,001	
Exchange adjustments (net).....	(7,208)	115,039
		<u>115,039</u>
Balance as of 31 December 1960 to revert to the Special Account.....		<u>1,473,517</u>
Represented by:		
Cash at banks, on hand or in transit.....	718,704	
Undrawn allocations.....	1,846,731	
Accounts receivable, advances, deposits, etc.....	297,992	2,863,427
		<u>2,863,427</u>
<i>Less:</i>		
Unliquidated obligations, 1959.....	187,700	
Unliquidated obligations, 1960.....	813,949	
Accounts payable and other credit balances.....	388,261	1,389,910
		<u>1,389,910</u>
		<u>1,473,517</u>

CERTIFIED CORRECT:
(Signed) R. HARPER-SMITH
Comptroller

APPROVED:
(Signed) VITTORINO VERONESE
Director-General

AUDIT CERTIFICATE

I have examined the foregoing statement. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion this statement and the related schedules of costs are correct.

(Signed) E. G. COMPTON
(Comptroller and Auditor-General, Great Britain)
External Auditor

REPORT OF THE EXTERNAL AUDITOR ON THE STATEMENT SHOWING THE STATUS OF FUNDS ALLOCATED TO
THE UNITED NATIONS EDUCATIONAL, SCIENTIFIC AND CULTURAL ORGANIZATION AS AT 31 DECEMBER 1960

1. The statement and the related schedule of project costs (schedule A) are in the form prescribed by the Technical Assistance Board.

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

Outturn

3. Allocations from contributions and other available funds, inclusive of local costs allocations, were \$5,618,149 in 1960 compared with \$5,008,489 (main allocations \$4,695,652 plus local costs allocations \$312,837) in 1959, and the balance re-allocated in 1960 was \$606,724 compared with \$876,585 in 1959. Income from allocations and re-allocations therefore increased from \$5,885,074 in 1959 to \$6,224,873 in 1960, an increase of approximately 6 per cent. As the statement shows, the excess of allocations, etc., over obligations was \$1,358,478, being approximately 22 per cent of the total allocations for the year. Obligations amounting to \$1,070,867, however, had been cancelled as at 31 December 1960 because goods or services had not been received or rendered by that date.

Allocation for administrative and operational services costs

4. The Organization received from technical assistance funds a lump-sum allocation of \$505,779 towards the administrative and operational services costs incurred on behalf of the Expanded Programme in 1960. This sum was paid to the regular programme as a contribution towards the costs incurred.

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

(Signed) E. G. COMPTON
(Comptroller and Auditor-General, Great Britain)
External Auditor

28 June 1961

ANNEX 5

Expanded Programme of Technical Assistance

STATEMENT SHOWING THE STATUS OF FUNDS OF THE INTERNATIONAL CIVIL AVIATION ORGANIZATION
AS AT 31 DECEMBER 1960

(Expressed in United States dollars)

	\$	\$
Balance as at 31 December 1959.....		8,535
<i>Less:</i>		
Excess of 1959 allocations and other income over obligations incurred, surrendered to the Special Account.....		(4,799)
Balance, reallocated in 1960		13,334
Allocations from contributions and other available funds in 1960.....		1,539,814
		<u>1,553,148</u>
Obligations incurred during 1960:		
Project costs (Schedule A).....	1,287,187	
Administrative and operational service costs.....	184,122	1,471,309
		<u>1,471,309</u>
Excess of allocations and other available funds over obligations incurred.....		81,839
<i>Other income:</i>		
Savings on liquidation of prior year's obligations.....	1,279	
Miscellaneous.....	19,862	
Exchange adjustments (net).....	(12,447)	8,694
		<u>8,694</u>
Balance as at 31 December 1960, to revert to the Special Account.....		<u>90,533</u>
<i>Represented by:</i>		
Cash at banks, on hand or in transit.....	59,350	
Undrawn allocations.....	91,673	
Accounts receivable, advances, deposits etc.....	107,151	258,174
		<u>258,174</u>
<i>Less:</i>		
Unliquidated obligations 1959.....	26,118	
Unliquidated obligations 1960.....	109,740	
Accounts payable and other credit balances.....	31,783	167,641
		<u>167,641</u>
		<u>90,533</u>

CERTIFIED CORRECT:

J. BERRIER

Director, Bureau of Administration and Services

APPROVED:

(Signed) R. M. MACDONNELL

Secretary-General

AUDIT CERTIFICATE

The above statement showing the status of funds of the International Civil Aviation Organization, relating to the Expanded Programme of Technical Assistance, has been examined. I have obtained all the information and explanations required and certify, as a result of the audit, that the statement and the related schedule of obligations incurred, project costs, are in accordance with the accounts maintained by the Organization and are, in my opinion, 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 EXPANDED PROGRAMME OF TECHNICAL ASSISTANCE FOR THE YEAR ENDED 31 DECEMBER 1960

1. The Technical Assistance Board Finance Manual requires that "external audit relating to the Expanded Programme shall be reported separately from that of the regular programme activities of the participating organizations", and this is the report on the audit of the accounts for the year ended 31 December 1960.

2. The financial statement showing the status of funds of the International Civil Aviation Organization relating to the Expanded Programme of Technical Assistance as at 31 December 1960, was submitted by the Secretary General for audit examination, along with the supporting schedule for obligations incurred during the year then ended—both in the form required by the Technical Assistance Board Finance Manual. The financial statement and the related schedule have been examined, and they have been certified as being in accordance with the accounts maintained by the Organization and, in my opinion, correct.

3. The accounts were examined in accordance with generally accepted auditing standards and included a general review of the accounting procedures and of the system of internal control, together with such tests of accounting records and other supporting evidence as were considered appropriate in the circumstances.

4. Allocations by the Technical Assistance Board from contributions and other available funds in 1960 were \$1,539,814. This, together with an adjusted 1959 balance of \$13,334 re-allocated in 1960, gave a total of \$1,553,148 available for obligation during the year under review, as shown in the financial statement.

5. The obligations incurred during the year ended 31 December 1960 amounted to \$1,471,309. The following is an analysis of the amount, compared with the corresponding figures for the two previous years:

	1958	1959	1960
	\$	\$	\$
Project costs:			
Personal services	1,021,006	965,087	1,044,783
Travel and transportation	137,517	171,778	121,676
Fellowships	67,804	123,011	105,979
Property and equipment	36,064	61,897	6,951
Other	15,141	12,317	7,798
	<u>1,277,532</u>	<u>1,334,090</u>	<u>1,287,187</u>
Less: Local costs allocations	142,371	128,305	—
	<u>1,135,161</u>	<u>1,205,785</u>	<u>1,287,187</u>
Administrative and operational services costs	149,335	179,064	184,122
	<u>1,284,496</u>	<u>1,384,849</u>	<u>1,471,309</u>

Prior to 1960 the contributions of local Governments towards the cost of technical services provided to them were treated as separate allocations by United Nations to the ICAO technical assistance programme. These allocations were shown as deductions from the gross project costs in the financial statement as indicated above. Commencing in 1960 this practice was discontinued and no separate local costs allocation was made, the regular allocation being increased correspondingly.

6. It was noted that all the obligations charged in the year were in conformity with the following definition in the Technical Assistance Board Finance Manual:

" 'Obligations' represent contracts on purchase order which resulted or will result in a legal liability for payment of services rendered or goods received by 31 December of the current financial year and, in respect of fellowships, the full cost of completion of fellowships awarded before 31 December of the financial year; provided that the fellow has been nominated by the requesting Government and accepted by the organization concerned and that a formal letter of award has been issued to the requesting Government, the actual placement of the fellow prior to 31 December in this sense not to be an essential consideration."

Of the obligations incurred in 1960, a total of \$109,740 remained unliquidated at the close of the year, of which \$45,200 was with respect to fellowships. This compares with a total of \$140,321, including \$43,200 for fellowships, at the close of the preceding year.

7. After adding "other income" (net) of \$8,694 to the \$81,839 excess of allocations and other funds available over obligations incurred, there was a balance of \$90,533 to be accounted for as at 31 December 1960, and the financial statement shows how this balance was in fact accounted for. Cash at banks of \$59,350 was verified by certificates received by us directly from the banks concerned except in three cases involving balances totalling \$2,198, confirmations covering which have not yet been received.

The miscellaneous income of \$19,862 is \$16,148 greater than the \$3,714 recorded for miscellaneous income in the preceding year. The increase is mainly accounted for by a fee of \$6,421 for administering the Government of Iran Fund in 1959 as well as 1960, and by amounts totalling \$7,766 for the return of contributions which had been made to the Service Benefit Financing Fund in 1958 and 1959 as well as 1960 (in respect of project personnel who were transferred from intermediate appointment to long-term status in those years).

8. The statement of supplies and equipment ordered but not delivered as at 31 December 1960, and totalling \$91,932, prepared for submission to the Technical Assistance Board in accordance with article 14.1 of the Finance Manual, was verified in the course of the audit. The amount includes a provision of \$8,339 for anticipated handling and shipping charges with respect to these supplies and equipment.

* * *

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 glad to record my appreciation.

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

3 March 1961

Expanded Programme of Technical Assistance

STATEMENT SHOWING THE STATUS OF FUNDS OF THE WORLD HEALTH ORGANIZATION AS AT 31 DECEMBER 1960
(Expressed in United States dollars)

	\$	\$
Balance as at 31 December 1959.....		168,268
<i>Less:</i>		
Excess of 1959 allocations and other income over obligations incurred surrendered to the Special Account.....		42,953
		<u>125,315</u>
Balance, reallocated in 1960.....		5,681,664
Allocations from contributions and other available funds in 1960.....		<u>5,806,979</u>
Obligations incurred during 1960:		
Project costs (schedule A).....	4,819,213	
Administrative and operational services costs.....	<u>724,000</u>	5,543,213
		<u>263,766</u>
Excess of allocations and other available funds over obligations incurred.....		
<i>Other income:</i>		
Savings on liquidation of prior years' obligations.....	874	
Miscellaneous.....	<u>38,731</u>	
Exchange adjustments.....	(553)	39,052
		<u>302,818</u>
Balance as of 31 December 1960, to revert to the Special Account.....		
<i>Represented by:</i>		
Cash at banks, on hand, or in transit.....	706,508	
Undrawn allocations.....	<u>268,292</u>	
Accounts receivable, advances, deposits, etc.....	268,290	1,243,090
		<u></u>
<i>Less:</i>		
Unliquidated obligations, 1960.....	622,492	
Unliquidated obligations, 1959.....	<u>200,695</u>	
Accounts payable and other credit balances.....	117,085	940,272
		<u>302,818</u>
CERTIFIED CORRECT:		
(Signed) TED L. SMITH		(Signed) ERIC RENLUND
Chief, Finance		Director, Budget and Finance

AUDIT CERTIFICATE

The financial statements relating to the allocations made to the World Health Organization in connexion with the Expanded Programme of Technical Assistance for Economic Development of Under-developed Countries for the year ended 31 December 1960 have been examined in accordance with the directions of the undersigned. All the information and explanations required have been obtained, and this is to certify, as a result of the audit, that, in the opinion of the undersigned, the above statement and the related schedule of project costs, are correct.

(Signed) UNO BRUNSKOG
External Auditor

REPORT ON THE AUDIT RELATING TO THE OPERATIONS OF THE WORLD HEALTH ORGANIZATION UNDER
THE EXPANDED PROGRAMME OF TECHNICAL ASSISTANCE FOR THE YEAR 1960

1. My examination of the accounts relating to the operations of the World Health Organization under the Expanded Programme of Technical Assistance for the year 1960 has been carried out in the same way as my audit of the accounts for the regular budget of the Organization.

2. The transactions in 1960 relating to the Expanded Programme of Technical Assistance show a further slight decrease in comparison with those for the last two years. The following table summarizes the details for these years:

	1958	1959	1960
	\$	\$	\$
<i>Income</i>			
Balance reallocated.....	457,918	159,485	125,315
Allocations.....	5,764,735	5,575,434	5,681,664
Miscellaneous income.....	7,640	38,134	39,052
TOTAL INCOME	6,230,293	5,773,053	5,846,031
<i>Obligations</i>			
Direct project costs:			
Personal services.....	3,215,757	3,153,534	3,060,124
Travel and transportation.....	805,301	835,636	718,315
Supplies and materials.....	276,951	146,760	139,512
Property and equipment.....	403,312	145,454	92,646
Fellowships.....	625,649	599,401	808,616
TOTAL DIRECT PROJECT COSTS	5,326,970	4,880,785	4,819,213
Administrative and operational service costs.....	722,418	724,000	724,000
TOTAL OBLIGATIONS INCURRED	6,049,388	5,604,785	5,543,213
<i>Balance to revert to the Special Account.....</i>	180,905	168,268	302,818
Part of balance to be reallocated in the following year.....	159,485	125,315	262,471

The administrative and operational services costs for 1958 represent obligations incurred, but those for 1959 and 1960 (\$724,000) represent a lump sum allocated from technical assistance funds towards meeting administrative and operational services costs which in 1960 were integrated with the regular budget of the Organization.

3. The unliquidated obligations available at 31 December 1960 for the years 1959 and 1960 amount to \$823,187. Of this amount, \$670,308 represent outstanding balances of fellowship awards, where the fellows had not finished their studies by the end of 1960.

Geneva 23, March 1961

(Signed) UNO BRUNSKOG
External Auditor

ANNEX 7

Expanded Programme of Technical Assistance

STATEMENT SHOWING THE STATUS OF FUNDS OF THE WORLD METEOROLOGICAL ORGANIZATION
AS AT 31 DECEMBER 1960*(Expressed in United States dollars)*

	\$	\$
Balance as at 31 December 1959.....		2,159
Allocation for Expanded Programme of Technical Assistance in 1960.....		<u>56,600</u>
		58,759
Interest received on bank accounts.....		<u>175</u>
		58,934
<i>Less:</i>		
Obligations incurred during 1960:		
Liquidated by disbursement.....	50,678	
Unliquidated.....	<u>5,190</u>	
	55,868	
Exchange adjustments (net).....	<u>311</u>	56,179
		<u>2,755</u>
<i>Represented by:</i>		
Cash at bank, on hand or in transit.....	10,805	
Accounts receivable.....	<u>1,877</u>	12,682
<i>Less:</i>		
Accounts payable.....	402	
Unliquidated obligations 1959.....	2,154	
Unliquidated obligations 1960.....	5,190	
Service Benefits and Pension Fund Reserve.....	<u>2,181</u>	9,927
		<u>2,755</u>

CERTIFIED CORRECT:

(Signed) D. A. DAVIES
Secretary-General*(Signed)* E. H. COOK
Chief, Finance Section

AUDIT CERTIFICATE

I have examined the foregoing statement. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion this statement is correct.

(Signed) E. G. COMPTON
(Comptroller and Auditor-General, Great Britain)
External Auditor

Expanded Programme of Technical Assistance

STATEMENT SHOWING THE STATUS OF FUNDS OF THE INTERNATIONAL TELECOMMUNICATION UNION
AS AT 31 DECEMBER 1960

(Expressed in United States dollars)

	\$	\$
Balance as at 31 December 1959.....		4,890.00
<i>Less:</i>		
Excess of 1959 allocations.....		4,890.00
Balance.....		—
Allocations from contributions.....		154,409.00
Obligations incurred during 1960:		
Project costs (schedule A).....	61,151.72	
Administrative and operational services.....	54,000.00	115,151.72
Excess of allocations.....		39,257.28
Other income.....		—
Balance as of 31 December 1960 to revert to the Special Account.....		39,257.28
Represented by:		
Cash at banks: 64,504.75—11,738.64 expended in 1961	52,766.11	
Undrawn allocations.....	16,233.98	
Deposit.....	4,890.00	73,890.09
<i>Less:</i>		
Unliquidated obligations, 1960.....		34,632.81
		39,257.28

AUDIT CERTIFICATE

1. I have checked obligations incurred during 1960, totalling \$115,151.72 (one hundred and fifteen thousand, one hundred and fifty one dollars and seventy two cents) and found it correct.
2. I have verified cash in banks in the sum of \$64,504.75 (Sixty four thousand, five hundred and four dollars and seventy five cents).
3. I have checked expenditure in 1961 for 1960 totalling \$11,738.64 (eleven thousand, seven hundred and thirty eight dollars and sixty four cents) and found it correct.
4. I have verified a deposit in Swiss francs equivalent to \$4,890 (four thousand eight hundred and ninety dollars).
5. I certify that the above figures are true extracts from the books and accounts of the International Telecommunication Union, which I have audited and found correct.

(Signed) CH. POCHON
*Chef de section au Contrôle fédéral
des finances de la
Confédération suisse
External Auditor*

Geneva, 7 April 1961

Expanded Programme of Technical Assistance

STATEMENT SHOWING THE STATUS OF FUNDS OF THE INTERNATIONAL ATOMIC ENERGY AGENCY
AS AT 31 DECEMBER 1960

(Expressed in United States dollars)

	\$	\$
Balance as at 31 December 1959.....		24,893
<i>Less:</i>		
Excess of 1959 allocations and other income over obligations incurred surrendered to the Special Account.....		19,026
Balance reallocated in 1960.....		5,867
Allocations from contributions and other available funds in 1960.....		633,495
		<u>639,362</u>
Obligations incurred during 1960:		
Project costs (see part B).....	592,372	
Administrative and operational service costs.....	nil	
	<u>592,372</u>	
Exchange adjustments (net).....	832	593,204
Excess of allocations and other available funds over obligations incurred.....		<u>46,158</u>
Other income:		
Savings on liquidation of prior year's obligations.....	1,067	
Miscellaneous.....	51	1,118
	<u></u>	<u>47,276</u>
Balance as at 31 December 1960, to revert to the Special Account.....		<u><u>47,276</u></u>
<i>Represented by:</i>		
Cash at banks, on hand or in transit.....	205,312	
Undrawn allocations.....	223,807	
Accounts receivable, advances, deposits, etc.....	10,909	440,028
	<u></u>	<u>440,028</u>
<i>Less:</i>		
Unliquidated obligations, 1959.....	30,471	
Unliquidated obligations, 1960.....	349,041	
Accounts payable and other credit balances.....	13,240	392,752
	<u></u>	<u>392,752</u>
		<u><u>47,276</u></u>

CERTIFIED CORRECT:

(Signed) B. E. D. HAMDI
Director, Division of Budget and Finance(Signed) STERLING COLE
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) DR. GUIDO HERTEL
(President of the Court of Accounts,
Federal Republic of Germany)
External Auditor

REPORT OF THE EXTERNAL AUDITOR OF THE INTERNATIONAL ATOMIC ENERGY AGENCY TO THE TECHNICAL ASSISTANCE BOARD ON THE ACCOUNT OF THE EXPANDED PROGRAMME OF TECHNICAL ASSISTANCE—
STATUS OF FUNDS OF THE INTERNATIONAL ATOMIC ENERGY AGENCY FOR THE YEAR ENDED 31 DECEMBER 1960

1. The Director-General of the International Atomic Energy Agency submitted the following financial statements for audit certification:

Expanded Programme of Technical Assistance

- A. Status of funds allocated to IAEA as at 31 December 1960
- B. Project costs for the period 1 January to 31 December 1960

2. The above mentioned statements are certified by me as being in accordance with the books and records.

3. I have examined the transactions, accounts and inventories to the extent deemed necessary to satisfy myself as to the general state of the accounts and the accuracy of the financial statements submitted for audit certificates, and to report thereon to the Technical Assistance Board. All information required was provided and I now record my appreciation of the co-operation and assistance extended by the secretariat of the Agency.

Vienna, 12 May 1961

(Signed) DR. GUIDO HERTEL
(President of the Court of Accounts,
Federal Republic of Germany)
External Auditor

Expanded Programme of Technical Assistance

CONSOLIDATED STATEMENT OF THE SPECIAL ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 1960

(Expressed in United States dollars)

	\$
Balance as at 31 December 1959.....	11,246,514
Contributions pledged for 1960 less adjustments prior years' contributions and exchange adjustments upon receipt of contributions.....	33,258,289
Provision from United Nations budget.....	1,980,000
Subvention from Special Fund.....	150,000
Savings effected in 1959 in liquidating prior years' obligations.....	499,154
Miscellaneous income, exchange adjustments, etc. (net).....	395,498
Contributions of Governments towards living costs of experts.....	1,960,651
Contributions of Governments towards operating costs of TAB offices.....	600,441
	<u>50,090,547</u>

	<i>Operating costs projects (gross)</i> \$	<i>Administrative and operational services costs</i> \$	\$
Less:			
Obligations incurred:			
IAEA.....	592,372	—	592,372
United Nations.....	8,897,974	1,100,000	9,997,974
ILO.....	2,744,788	500,300	3,245,088
FAO.....	7,129,210	1,278,400	8,407,610
UNESCO.....	4,360,616	505,779	4,866,395
ICAO.....	1,287,187	184,122	1,471,309
WHO.....	4,819,213	724,000	5,543,213
ITU.....	61,152	54,000	115,152
WMO.....	—	55,868	55,868
	<u>29,892,512</u>	<u>4,402,469</u>	<u>34,294,981</u>
TAB secretariat.....			2,251,728
Operating costs of TAB offices paid by Governments.....			600,441
			<u>37,147,150</u>
Balance as at 31 December 1960.....			<u>12,943,397</u>

Represented by:		
Cash at banks, on hand and in transit.....		11,576,936
Investments.....		10,032,916
Accounts receivable, advances, deposits and services not yet used.....		3,829,649
Contributions pledged but not yet received.....		4,958,255
Contributions receivable from Governments towards local living costs of experts.....		1,601,740
		<u>31,999,496</u>

Less:		
Unliquidated 1960 obligations.....	4,704,024	
Unliquidated 1959 obligations.....	1,376,361	
Accounts payable and sundry credit balances.....	4,607,789	
Advance payments by and refunds due to Governments.....	8,367,925	19,056,099
		<u>12,943,397</u>

NOTE: The balance as at 31 December 1960 is made up as follows:

	\$
Unallocated funds on hand in the Special Account.....	975,146
Excess of participating organizations' allocations over obligations incurred.....	3,116,634
Saving in liquidating prior years' obligations and miscellaneous income less exchange adjustments.....	605,190
Working Capital and Reserve Fund.....	2,444,078
Contributions pledged but not yet received.....	4,958,255
Contributions receivable from Governments towards 1960 local living costs of experts.....	844,094
	<u>12,943,397</u>