



**Audit reports relating to expenditure by specialized agencies and the International Atomic Energy Agency:**

**(a) Earmarkings and contingency authorizations from the Special Account of the Expanded Programme of Technical Assistance**

**DOCUMENT A/6511**

**Audit reports for the year ended 31 December 1965 relating to expenditure by specialized agencies and the International Atomic Energy Agency of technical assistance funds earmarked from the Special Account**

[Original text: English/French]  
[11 November 1966]

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**Letter of transmittal**

1 November 1966

Sir,

I have the honour to transmit to you the Consolidated Status of Funds for the Expanded Programme of Technical Assistance as at 31 December 1965 which was submitted by the Secretary-General. This document has been examined and certified by me on behalf of the Board of Auditors. Attached thereto is the Combined Statement showing the Status of Funds of the participating Organizations as at the same date.

In addition to the above, I have the honour to present the report of the Board with respect to the Consolidated Status of Funds.

Accept, Sir, the assurance of my highest consideration.

(Signed) S. M. RAZA, S.Pk.,  
Member, Board of Auditors

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

*Note by the Secretary-General*

1. I submit herewith the audited accounts showing the consolidated financial position of the Expanded Programme of Technical Assistance as at 31 December 1965 and the report of the Board of Auditors in accordance with General Assembly resolution 519 A (VI) and with article 30.3 of the Technical Assistance Board Manual of Financial Policies and Procedures.

2. Detailed supporting schedules furnished by the participating organizations 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 organizations for the year 1965 have been approved:

International Atomic Energy Agency by its General Conference on 27 September 1966;

International Labour Organisation by its General Conference on 14 June 1966;

International Telecommunication Union by its Administrative Council in June 1966;

Universal Postal Union by its Executive Council on 17 May 1966;

World Health Organization by the Nineteenth World Health Assembly on 11 May 1966;

World Meteorological Organization by its Executive Committee on 10 June 1966.

The audit reports of the following participating organizations 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;

Inter-Governmental Maritime Consultative Organization at its Assembly in 1967;

United Nations Educational, Scientific and Cultural Organization at its General Conference in November 1966.

4. The audit reports of the following participating organizations for the year 1964 have been approved:

Food and Agriculture Organization of the United Nations by its Conference on 6 December 1965;

United Nations Educational, Scientific and Cultural Organization by its Executive Board on behalf of its General Conference in November 1965.

5. The audit report of the Food and Agriculture Organization of the United Nations for the year 1963 has been approved by its Conference on 6 December 1965.

6. The audited financial statements of the United Nations as a participating organization in the Expanded Programme of Technical Assistance are presented in the financial report and accounts for the year ended 31 December 1965. Also included in the same document are financial statements in respect of the secretariat of the Technical Assistance Board as well as a statement showing the status of funds of the Special Account of the Expanded Programme of Technical Assistance at 31 December 1965.<sup>1</sup>

<sup>1</sup> *Official Records of the General Assembly, Twenty-first Session, Supplement No. 6 (A/6306, statements IV, VI and VII).*

**Consolidated status of funds as at 31 December 1965***(Expressed in United States dollars)*

Balance as at 31 December 1964 .....	6,529,887
Contributions pledged by Governments less exchange adjustments upon collection .....	53,542,575
Contributions of Governments towards local living costs of experts .....	3,421,525
Contributions of Governments towards operating costs of TAB offices .....	1,686,394
Miscellaneous income and exchange adjustments ( <i>net</i> ) .....	160,547
Savings in liquidating prior years' obligations .....	588,650
Subvention from the Special Fund .....	3,662,400
	<u>69,591,978</u>

	<i>Operating costs of projects</i>	<i>Administrative and operational services costs</i>	<i>Total</i>
<b>Less:</b>			
Obligations incurred:			
United Nations .....	9,057,245	1,258,299	10,315,544
FAO .....	10,152,122	1,538,915	11,691,037
IAEA .....	547,616	123,982	671,598
ICAO .....	1,756,384	267,845	2,024,229
ILO .....	4,515,962	633,890	5,149,852
IMCO .....	—	23,000	23,000
ITU .....	1,062,172	130,000	1,192,172
UNESCO .....	7,266,580	1,010,731	8,277,311
UPU .....	293,992	60,000	353,992
WHO .....	6,817,651	1,067,111	7,884,762
WMO .....	1,012,567	167,700	1,180,267
	<u>42,482,291</u>	<u>6,281,473</u>	<u>48,763,764</u>
<b>TAB:</b>			
Headquarters secretariat and other joint administrative costs ....		1,183,525	
Field offices:			
Chargeable to approved budget .....		7,093,617	
Chargeable to Governments .....		1,661,143	9,938,285
Increase of Working Capital and Reserve Fund .....			<u>500,000</u>
			<u>59,202,049</u>
			<u>10,389,929</u>
<b>Represented by:</b>			
Cash at banks, on hand and in transit .....			18,859,573
Investments .....			5,697,160
Contributions pledged but not received at 31 December 1965 .....			8,836,741
Contributions receivable from Governments towards local living costs of experts .....			1,326,226
Accounts receivable and sundry debit balances .....			8,838,748
			<u>43,558,448</u>
<b>Less:</b>			
Unliquidated obligations, 1965 .....		6,340,439	
Unliquidated obligations, prior years .....		4,561,718	
Working Capital and Reserve Fund .....		13,000,000	
Accounts payable and sundry credit balances .....		9,266,362	33,168,519
			<u>10,389,929</u>

CERTIFIED CORRECT:

(Signed) B. R. TURNER  
Controller

APPROVED:

(Signed) U THANT  
Secretary-General

## AUDIT CERTIFICATE

The above statement showing the status of funds of the Expanded Programme of Technical Assistance as at 31 December 1965 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., Pakistan  
Member

November 1966

**Report of the Board of Auditors to the General Assembly on the consolidated status of funds for the Expanded Programme of Technical Assistance as at 31 December 1965**

1. In accordance with the provisions of Article 30.3 of the Financial Regulations of the Expanded Programme of Technical Assistance the Board of Auditors is required to audit, certify and report on the consolidated status of funds for this Programme.

2. The Secretary-General submitted to the Board the consolidated status of funds as per 31 December 1965, together with a combined statement showing separately the status of funds of the participating organizations as at that date.

3. The relevant data for the consolidation included in the status of funds as at 31 December 1965 consisted of:

(a) The Special Account for the Expanded Programme of Technical Assistance (statement IV of the United Nations accounts for 1965);

(b) The Technical Assistance Board secretariat (statement VII of the United Nations accounts for 1965);

(c) The United Nations as a participating organization in EPTA (statement VI of the United Nations accounts for 1965);

(d) The other participating organizations.

4. It may be observed that, as in the previous years, the figures of statement VI of the United Nations accounts include, besides those for projects executed under the Expanded Programme, also items relating to the United Nations regular programmes as well as for other activities. However, the totals for income and expenditure of the regular programmes have been eliminated and the other items do not affect the outcome of the consolidated status for the Expanded Programme.

5. For observations by the External Auditors on the various accounts of the other participating organizations, reference is invited to their certificates and audit reports.

6. The audit of the consolidation as such did not give rise to comments. Consequently, the consolidated status of funds for the Expanded Programme of Technical Assistance as at 31 December 1965 has been certified without observations.

On behalf of the Board of Auditors,

(Signed) S. M. RAZA, S.Pk., *Pakistan Member*

2 November 1966

## ANNEX 1

**Combined statement showing the status of funds of the participating organisations as at 31 December 1965**  
(Expressed in United States dollars)

	FAO	IAEA	ICAO	ILO	IMCO	ITU	UNESCO	United Nations	UPU	WHO	WMO	Total participating organizations
Balance as at 31 December 1964 .....	1,130,495	134,294	252,201	531,369	—	175,187	900,373	613,075	57,739	100,451	14,831	3,910,015
<i>Less:</i>												
Unobligated balances of 1964 earmarkings, miscellaneous income and exchange adjustments ( <i>net</i> ) surrendered to the Special Account .....	1,130,495	134,294	252,201	531,369	—	175,187	900,373	613,075	57,739	100,451	14,831	3,910,015
Funds earmarked during 1965 .....	12,835,523	1,024,685	2,411,646	5,630,769	23,000	1,493,788	9,296,024	10,763,886	438,834	8,756,302	1,418,138	54,092,595
<i>Less:</i>												
Obligations incurred:												
Project costs .....	10,152,122	547,616	1,756,384	4,515,962	—	1,062,172	7,266,580	9,057,245	293,992	6,817,651	1,012,567	42,482,291
Administrative and operational services costs .....	1,538,915	123,982	267,845	633,890	23,000	130,000	1,010,731	1,258,299	60,000	1,067,111	167,700	6,281,473
	11,691,037	671,598	2,024,229	5,149,852	23,000	1,192,172	8,277,311	10,315,544	353,992	7,884,762	1,180,267	48,763,764
Unencumbered balance of earmarkings as at 31 December 1965 .....	1,144,486	353,087	387,417	480,917	—	301,616	1,018,713	448,342	84,842	871,540	237,871	5,328,831
<i>Add:</i>												
Savings on liquidation of prior years' obligations .....	118,625	70,843	—	—	—	69,553	76,353	134,549	11,093	68,797	—	549,813
Miscellaneous income .....	180,112	1,354	3,975	25,152	—	2,314	6,867	67,553	—	26,313	400	314,040
Exchange adjustments ( <i>net</i> ) .....	(44,420)	(1,661)	(9,178)	(20,044)	—	(2,052)	(6,194)	(71,691)	18	(39,660)	(3,585)	(198,467)
	254,317	70,536	(5,203)	5,108	—	69,815	77,026	130,411	11,111	55,450	(3,185)	665,386
Balance as at 31 December 1965 .....	1,398,803	423,623	382,214	486,025	—	371,431	1,095,739	578,753	95,953	926,990	234,686	5,994,217
<i>Represented by:</i>												
Cash at banks, on hand and in transit .....	2,064,356	285,851	333,057	1,729,106	—	302,698	1,609,191	3,312,666	21,196	765,995	146,961	10,571,077
Undrawn earmarkings .....	697,830	415,112	469,644	454,968	—	422,626	1,770,593	1,045,360	215,633	2,550,608	477,597	8,519,971
Accounts receivable and sundry debit balances .....	1,073,839	37,228	47,132	465,331	—	20,456	816,369	3,482,075	—	109,883	21,759	6,074,072
	3,836,025	738,191	849,833	2,649,405	—	745,780	4,196,153	7,840,101	236,829	3,426,486	646,317	25,165,120

## ANNEX 1 (continued)

**Combined statement showing the status of funds of the participating organizations as at 31 December 1965 (continued)**  
*(Expressed in United States dollars)*

	FAO	IAEA	ICAO	ILO	IMCO	ITU	UNESCO	United Nations	UPU	WHO	WMO	Total participating organizations
<i>Less:</i>												
Unliquidated obligations, 1965 .....	1,091,208	167,244	206,333	450,943	—	235,504	1,322,918	1,336,113	128,296	990,188	254,442	6,183,189
Unliquidated obligations, prior years ..	396,981	131,071	228,878	501,769	—	65,165	1,184,040	716,099	9,154	1,260,719	67,842	4,561,718
Accounts payable and sundry credit balances .....	949,033	16,253	32,408	1,210,668	—	73,680	593,456	5,209,136	3,426	248,589	89,347	8,425,996
	2,437,222	314,568	467,619	2,163,380	—	374,349	3,100,414	7,261,348	140,876	2,499,496	411,631	19,170,903
	1,398,803	423,623	382,214	486,025	—	371,431	1,095,739	578,753	95,953	926,990	234,686	5,994,217
The balance as at 31 December 1965 is made up as follows:												
Savings in liquidating prior years' obligations, miscellaneous income and exchange adjustments ( <i>net</i> ) .....	254,317	70,536	(5,203)	5,108	—	69,815	77,026	130,411	11,111	55,450	(3,185)	665,386
Unobligated balance of authorizations from the Working Capital and Reserve Fund .....	14,806	—	3,832	—	—	4,428	7,571	15,874	—	—	3,995	50,506
Unobligated balance of re-allocations to cover forward contractual commitments from the 1961-1962 biennium	—	—	—	—	—	—	108,935	—	—	—	—	108,935
	269,123	70,536	(1,371)	5,108	—	74,243	193,532	146,285	11,111	55,450	810	824,827
Unobligated 1965 earmarkings retained by the participating organizations for the second year of the biennium ....	1,129,680	353,087	383,583	480,917	—	297,188	902,207	432,468	84,842	871,540	233,876	5,169,390
	1,398,803	423,623	382,214	486,025	—	371,431	1,095,739	578,753	95,953	926,990	234,686	5,994,217

## ANNEX 2

**Food and Agriculture Organization of the United Nations: status of funds as at 31 December 1965***(Expressed in United States dollars)*

Balance as at 31 December 1964 .....		1,130,495
<i>Less:</i>		
Excess of 1964 earmarkings and other income over obligations incurred surrendered to the Special Account .....		1,130,495
Balance, reallocated in 1965 .....		—
Earmarkings from contributions and other available funds in 1965 .....		12,835,523
		<u>12,835,523</u>
Obligations incurred during 1965:		
Project costs .....	10,152,122	
Administrative and operational services costs .....	1,538,915	11,691,037
		<u>11,691,037</u>
Excess of earmarkings and other available funds over obligations incurred .....		1,144,486
<i>Less:</i>		
Unobligated balance of authorizations from the Working Capital and Reserve Fund .....		14,806
		<u>14,806</u>
Balance of earmarkings to be carried forward to 1966 .....		1,129,680
<i>Add:</i>		
Other Income:		
Savings on liquidation of prior years' obligations .....	118,625	
Miscellaneous .....	180,112	
Exchange adjustments ( <i>net</i> ) .....	(44,420)	
	<u>254,317</u>	
Surrender of unobligated balance of authorizations from the Working Capital and Reserve Fund .....	14,806	
	<u>14,806</u>	
Total of credits to revert to the Special Account .....		269,123
		<u>269,123</u>
Balance as at 31 December 1965 .....		<u>1,398,803</u>
<i>Represented by:</i>		
Cash at banks, on hand or in transit .....	2,064,356	
Undrawn earmarkings .....	697,830	
Accounts receivable, advances, deposits, etc. ....	1,073,839	3,836,025
	<u>3,836,025</u>	
<i>Less:</i>		
Unliquidated obligations, 1963/64 .....	396,981	
Unliquidated obligations, 1965 .....	1,091,208	
Accounts payable and other credit balances .....	949,033	2,437,222
	<u>2,437,222</u>	
		<u>1,398,803</u>

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

(Signed) B. R. SEN  
*Director-General*

## AUDIT CERTIFICATE

The financial statement showing the status of earmarkings made to the Food and Agriculture Organization in connexion with the Expanded Programme of Technical Assistance for economic development of under-developed countries, for the period 1 January to 31 December 1965, has 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) E. G. COMPTON  
*(Comptroller and Auditor General, Great Britain)*  
*External Auditor*

REPORT OF THE EXTERNAL AUDITOR ON THE STATEMENT SHOWING THE STATUS OF FUNDS EARMARKED TO THE  
FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS AS AT 31 DECEMBER 1965

GENERAL

1. The Accounts relating to the participation of the Food and Agriculture Organization in the Expanded Programme of Technical Assistance for the year ended 31 December 1965 consist of statement I showing the status as at 31 December 1965 of the Technical Assistance Funds earmarked to the Organization, supported by the related Schedule of Project Costs (schedule A). The statement 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. Certified copies

of this Report have been sent to the Administrator of the United Nations Development Programme.

LOSSES AND WRITE-OFFS

3. I have examined the losses and write-offs totalling \$4,661 which are listed in the financial report of the Director-General. I have no comments to make upon them.

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

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

ANNEX 3

**Inter-Governmental Maritime Consultative Organization: status of funds as at 31 December 1965**

(Expressed in United States dollars)

Allocation from EPTA .....	\$23,000	Transfer to IMCO Technical Assistance Fund .....	\$23,000
	<u>          </u>		<u>          </u>

(Signed) Jean ROULLIER  
Secretary-General

(Signed) A. A. WEMPE  
Head of Section  
Finance Personnel and  
Miscellaneous Services

AUDIT CERTIFICATE

Certified correct

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



## ANNEX 4

**International Atomic Energy Agency: status of funds as at 31 December 1965***(Expressed in United States dollars)*

Balance as at 31 December 1964 .....		134,294
<i>Less:</i>		
Excess of 1964 earmarkings and other income over obligations incurred surrendered to the Special Account .....		134,294
Balance, re-allocated in 1965 .....		—
Earmarkings from contributions and other available funds in 1965 .....		1,024,685
		<u>1,024,685</u>
Obligations incurred during 1965:		
Project costs .....	547,616	
Administrative and operational services costs .....	123,982	671,598
		<u>353,087</u>
Excess of earmarkings and other available funds over obligations incurred .....		353,087
<i>Less:</i>		
Unobligated balance of authorizations from the Working Capital and Reserve Fund .....		—
Balance of earmarkings to be carried forward to 1966 .....		<u>353,087</u>
<i>Add:</i>		
Other income:		
Savings on liquidation of prior years' obligations .....	70,843	
Miscellaneous .....	1,354	
Exchange adjustments ( <i>net</i> ) .....	(1,661)	
	<u>70,536</u>	
Surrender of unobligated balance of authorizations from the Working Capital and Reserve Fund .....	—	
Total of credits to revert to the Special Account .....		<u>70,536</u>
Balance as at 31 December 1965 .....		<u><u>423,623</u></u>
Represented by:		
Cash at banks, on hand or in transit .....	285,851	
Undrawn earmarkings .....	415,112	
Accounts receivable, advances, deposits, etc. ....	37,228	738,191
		<u>738,191</u>
<i>Less:</i>		
Unliquidated obligations, 1964 .....	131,071	
Unliquidated obligations, 1965 .....	167,244	
Accounts payable and other credit balances .....	16,253	314,568
		<u><u>423,623</u></u>
(Signed) Howard R. ENNOR	(Signed) Sigvard EKLUND	
Director, Division of Budget and Finance	Director General	

## AUDIT CERTIFICATE

The above statement has been examined in accordance with my directions. I have obtained all the information and explanation 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

## ANNEX 5

**International Civil Aviation Organization: status of funds as at 31 December 1965***(Expressed in United States dollars)*

Balance as at 31 December 1964 .....		252,201
<i>Less:</i>		
Excess of 1964 earmarkings and other income over obligations incurred surrendered to the Special Account .....		252,201
		<hr/>
Balance, reallocated in 1965 .....		—
Earmarkings from contributions and other available funds in 1965 .....		2,411,646
		<hr/>
		2,411,646
Obligations incurred during 1965:		
Project Costs .....	1,756,384	
Administrative and operational services costs .....	267,845	2,024,229
	<hr/>	<hr/>
Excess of earmarkings and other available funds over obligations incurred .....		387,417
<i>Less:</i>		
Unobligated balance of authorizations from the Working Capital and Reserve Fund .....		3,832
		<hr/>
Balance of earmarkings to be carried forward to 1966 .....		383,585
<i>Add:</i>		
Other Income:		
Savings on liquidation of prior years' obligations .....	—	
Miscellaneous .....	3,975	
Exchange Adjustments ( <i>net</i> ) .....	(9,178)	
	<hr/>	(5,203)
Surrender of unobligated balance of authorizations from the Working Capital and Reserve Fund .....	3,832	
	<hr/>	
Total of credits to revert to the Special Account .....		(1,371)
		<hr/>
Balance as at 31 December 1965 .....		382,214
		<hr/>
Represented by:		
Cash at banks, on hand or in transit .....	333,057	
Undrawn earmarkings .....	469,644	
Accounts receivable, advances, deposits, etc. ....	47,132	849,833
	<hr/>	
<i>Less:</i>		
Unliquidated obligations, 1963/64 .....	228,878	
Unliquidated obligations, 1965 .....	206,333	
Accounts payable and other credit balances .....	32,408	467,619
	<hr/>	<hr/>
		382,214
		<hr/>

CERTIFIED CORRECT:

(Signed) G. van GELDER  
*Chief, Finance Branch*

APPROVED:

B. T. TWIGT  
*Secretary-General*

## AUDIT CERTIFICATE

The above statement showing the status of funds from earmarkings made to the International Civil Aviation Organization in connexion with its participation in the Expanded Programme of Technical Assistance for the year ended 31 December 1965, 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 project costs are 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 1965

1. 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 1965 have been examined and this report is made in accordance with the Technical Assistance Board Finance Manual.

2. The financial statement showing the status of funds earmarked for the International Civil Aviation Organization in connexion with the Expanded Programme of Technical Assistance as at 31 December 1965 was submitted by the Secretary-General for 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 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 1966

## ANNEX 6

**International Labour Organisation: status of funds as at 31 December 1965***(Expressed in United States dollars)*

Balance as at 31 December 1964 .....		531,369
<i>Less:</i>		
Excess of 1964 earmarkings and other income over obligations incurred surrendered to the Special Account .....		531,369
		<hr/>
Balance, reallocated in 1965 .....		—
Earmarkings from contributions and other available funds in 1965 .....		5,630,769
		<hr/>
		5,630,769
Obligations incurred during 1965:		
Project costs .....	4,515,962	
Administrative and operational services costs .....	633,890	5,149,852
	<hr/>	<hr/>
Excess of earmarkings and other available funds over obligations incurred .....		480,917
<i>Less:</i>		
Unobligated balance of authorizations from the Working Capital and Reserve Fund .....		—
		<hr/>
Balance of earmarkings to be carried forward to 1966 .....		480,917
<i>Add:</i>		
Other income:		
Savings on liquidation of prior years' obligations .....	—	
Miscellaneous .....	25,152	
Exchange adjustments ( <i>net</i> ) .....	(20,044)	
	<hr/>	
Surrender of unobligated balance of authorizations from the Working Capital and Reserve Fund .....	—	
	<hr/>	
Total of credits to revert to the Special Account .....		5,108
		<hr/>
Balance as at 31 December 1965 .....		486,025
		<hr/>
Represented by:		
Cash at banks, on hand or in transit .....	1,729,106	
Undrawn earmarkings .....	454,968	
Accounts receivable, advances, deposits, etc. ....	465,331	2,649,405
	<hr/>	
<i>Less:</i>		
Unliquidated obligations, 1963/64 .....	501,769	
Unliquidated obligations, 1965 .....	450,943	
Accounts payable and other credit balances .....	1,210,668	2,163,380
	<hr/>	<hr/>
		486,025
		<hr/>

(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 the audit, that in my opinion the above accounts are correct.

(Signed) Uno BRUNSKOG  
Auditor

REPORT ON THE AUDIT OF THE ACCOUNTS RELATING TO THE OPERATIONS OF THE INTERNATIONAL LABOUR ORGANISATION UNDER THE EXPANDED PROGRAMME OF TECHNICAL ASSISTANCE FOR THE YEAR 1965

1. My examination of the accounts relating to the operations of the International Labour Organisation under the Expanded Programme of Technical Assistance for 1965 has been carried out in the same way as my audit of the accounts for the regular budget of the Organisation.

2. At the end of 1965 an amount of \$5,108 in miscellaneous receipts reverted to the Special Account of the Expanded Programme of Technical Assistance.

3. The amount shown under the heading "Accounts payable and other credit balances" includes a sum of \$1,002,361 representing the balances of trust fund accounts shown separately under part VI of the audited accounts. These trust funds have no organic connexion with the Expanded Programme of Technical Assistance, but for practical reasons these accounts are administered in common with those of the Expanded Programme of Technical Assistance.

4. The Property Survey Board, established by the Director-General to examine cases of losses or damage to assets, has recommended appropriate action to be taken in four different cases of such losses under the Expanded Programme. The total loss sustained by the Organisation amounts to \$2,300, part of which will probably be recovered 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, 11 March 1966

## ANNEX 7

**International Telecommunication Union: status of funds as at 31 December 1965***(Expressed in United States dollars)*

Balance as at 31 December 1964 .....		175,187.43
<i>Less:</i>		
Excess of 1964 earmarkings and other income over obligations incurred surrendered to the Special Account .....		175,187.43
Balance, reallocated in 1965 .....		—
Earmarkings from contributions and other available funds in 1965 .....		1,493,788.00
		<u>1,493,788.00</u>
Obligations incurred during 1965:		
Project costs .....	1,062,171.80	
Administrative and operational services costs .....	130,000.00	1,192,171.80
		<u>1,192,171.80</u>
Excess of earmarkings and other available funds over obligations incurred .....		301,616.20
<i>Less:</i>		
Unobligated balance of authorizations from the Working Capital and Reserve Fund .....		4,428.15
		<u>4,428.15</u>
Balance of earmarkings to be carried forward to 1966 .....		297,188.05
<i>Add:</i>		
Other income:		
Savings on liquidation of prior years' obligations .....	69,552.66	
Miscellaneous .....	2,313.92	
Exchange adjustments ( <i>net</i> ) .....	(2,051.86)	
	<u>69,814.72</u>	
Surrender of unobligated balance of authorizations from the Working Capital and Reserve Fund .....	4,428.15	
	<u>4,428.15</u>	
Total of credits to revert to the Special Account .....		74,242.87
		<u>74,242.87</u>
Balance as at 31 December 1965 .....		371,430.92
		<u>371,430.92</u>
Represented by:		
Cash at banks, on hand or in transit .....	302,698.04	
Undrawn earmarkings .....	422,625.66	
Accounts receivable, advances, deposits, etc. ....	20,456.50	745,780.20
		<u>745,780.20</u>
<i>Less:</i>		
Unliquidated obligations, 1963/64 .....	65,165.05	
Unliquidated obligations, 1965 .....	235,503.67	
Accounts payable and other credit balances .....	73,680.56	374,349.28
		<u>374,349.28</u>
		<u>371,430.92</u>

CERTIFIED CORRECT:

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

APPROVED:

(Signed) M. B. SARWATE  
*Secretary-General*

## AUDIT CERTIFICATE

I have examined the books and accounts of the International Telecommunication Union and I hereby certify that the above is a true extract therefrom and, to the best of my knowledge and belief, correct.

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

REPORT ON THE STATUS, AS AT 31 DECEMBER 1965, OF FUNDS MADE AVAILABLE TO THE INTERNATIONAL TELECOMMUNICATION UNION AT GENEVA, UNDER THE UNITED NATIONS EXPANDED PROGRAMME OF TECHNICAL ASSISTANCE

1. The accounts of the International Telecommunication Union (ITU), Geneva, as executing agency for projects of the United Nations Expanded Programme of Technical Assistance, are kept in United States dollars. The statement of funds is also prepared in that currency.

2. We conducted a spot audit of operations during 1965 and of the statement of funds. Upon completing the audit, on 25 March 1966, we signed the prescribed certificate of audit of the "Statement of funds as at 31 December 1965".

3. Operations for the financial year 1965 can be summarized as follows:

	<i>United States dollars</i>
Earmarkings in 1965 .....	1,493,788.00
Less:	
Obligations incurred in 1965 .....	1,192,171.80
	<hr/>

	<i>United States dollars</i>
Excess of earmarkings and other available funds over obligations incurred .....	301,616.20
Add:	
Miscellaneous income reverting to the Special Account .....	69,814.72
Balance as at 31 December 1965 ...	<hr/> <u>371,430.92</u>

4. No comments are necessary concerning the statement of funds earmarked to the International Telecommunication Union at Geneva by the United Nations Expanded Programme of Technical Assistance.

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

Berne, 30 March 1966

## ANNEX 8

**United Nations Educational, Scientific and Cultural Organization: status of funds as at 31 December 1965***(Expressed in United States dollars)*

Balance as at 31 December 1964 .....		900,373
<i>Less:</i>		
Excess of 1964 earmarkings and other income over obligations incurred surrendered to the Special Account .....		529,591
Balance, reallocated in 1965 .....		370,782
Earmarkings from contributions and other available funds in 1965 .....		8,925,242
		<u>9,296,024</u>
Obligations incurred during 1965:		
Project costs .....	7,266,580	
Administrative and operational services costs .....	1,010,731	8,277,311
		<u>1,018,713</u>
Excess of earmarkings and other available funds over obligations incurred .....		1,018,713
<i>Less:</i>		
Unobligated balance of authorizations from the Working Capital and Reserve Fund .....	7,571	
Unobligated balance from reallocations received in 1965 to cover forward contractual commitments from the 1961/1962 Programme .....	108,935	116,506
		<u>902,207</u>
Balance of earmarkings to be carried forward to 1966 .....		902,207
<i>Add:</i>		
Other income:		
Savings on liquidation of prior years' obligations .....	76,353	
Miscellaneous .....	6,867	
Exchange adjustments ( <i>net</i> ) .....	(6,194)	
		<u>77,026</u>
Surrender of unobligated balance of authorizations from the Working Capital and Reserve Fund .....	7,571	
Surrender of unobligated balance from reallocations received in 1965 to cover forward contractual commitments from the 1961/1962 Programme .....	108,935	
		<u>193,532</u>
Total of credits to revert to the Special Account .....		193,532
Balance as at 31 December 1965 .....		<u>1,095,739</u>
<i>Represented by:</i>		
Cash at banks, on hand or in transit .....	1,609,191	
Undrawn earmarkings .....	1,770,593	
Accounts receivable, advances, deposits etc. ....	816,369	4,196,153
		<u>4,196,153</u>
<i>Less:</i>		
Unliquidated obligations, 1963/1964 .....	1,184,040	
Unliquidated obligations, 1965 .....	1,322,918	
Accounts payable and other credit balances .....	593,456	3,100,414
		<u>1,095,739</u>

CERTIFIED CORRECT:

(Signed) R. HARPER-SMITH  
Comptroller

APPROVED:

(Signed) René MAHEU  
Director-General

## AUDIT CERTIFICATE

The financial statement showing the status of earmarkings made to UNESCO in connexion with the Expanded Programme of Technical Assistance for economic development of under-developed countries, for the period 1 January to 31 December 1965, has 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 appended statement and the related schedule of project 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 EARMARKED TO THE UNITED NATIONS EDUCATIONAL, SCIENTIFIC AND CULTURAL ORGANIZATION AS AT 31 DECEMBER 1965

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. I have also examined the reports of the Internal Auditor.

3. Of the balance of \$900,373 as at 31 December 1964, \$529,591 was surrendered to the Special Account. The remainder, \$370,782, was reallocated to the United Nations Educational, Scientific and Cultural Organization in 1965 by the Technical Assistance Board, under the provisions of article 14.1 of the Technical Assist-

ance Board Finance Manual, to cover contractual commitments remaining from the 1961-62 biennium. As shown on the Statement, the unobligated balance at 31 December 1965 of this reallocated amount was \$108,935 and this reverts to the Special Account, in accordance with the above-mentioned article.

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

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

24 June, 1966

## ANNEX 9

**Universal Postal Union: status of funds as at 31 December 1965***(Expressed in United States dollars)*

Balance as at 31 December 1964 .....		57,738.36
<i>Less:</i>		
Excess of earmarkings and other income over obligations incurred in 1964, reverted to the Special Account .....		57,738.36
Balance, re-allocated in 1965 .....		—
Earmarkings from contributions and other available funds in 1965 .....		438,834.00
		<u>438,834.00</u>
Obligations incurred during 1965:		
Project costs .....	293,991.99	
Administrative and operational services costs .....	60,000.00	353,991.99
		<u>84,842.01</u>
Excess of earmarkings and other available funds over obligations incurred .....		84,842.01
<i>Less:</i>		
Unobligated balance of authorizations from the Working Capital and Reserve Fund .....		—
Balance of earmarkings to be carried forward to 1966 .....		<u>84,842.01</u>
<i>Add:</i>		
Other income:		
Savings on liquidation of prior years' obligations .....	11,092.99	
Miscellaneous .....	—	
Exchange adjustments ( <i>net</i> ) .....	17.65	
	<u>11,110.64</u>	
Surrender of unobligated balance of authorizations from the Working Capital and Reserve Fund .....	—	
Total of credits to revert to the Special Account .....		<u>11,110.64</u>
Balance as at 31 December 1965 .....		<u>95,952.65</u>
Represented by:		
Cash at banks, on hand or in transit .....	21,196.56	
Undrawn earmarkings .....	215,632.61	
Accounts receivable, advances, deposits, etc. ....	—	236,829.17
		<u>236,829.17</u>
<i>Less:</i>		
Unliquidated obligations, 1963/64 .....	9,153.58	
Unliquidated obligations, 1965 .....	128,296.42	
Accounts payable and other credit balances .....	3,426.52	140,876.52
		<u>140,876.52</u>
		<u>95,952.65</u>

(Signed) E. WEBER  
Director General

## AUDIT CERTIFICATE

I have examined the books and accounts of the Universal Postal Union and I hereby certify that the above is a true extract therefrom and, to the best of my knowledge, correct.

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

Berne, 13 April 1966

REPORT ON THE STATUS, AS AT 31 DECEMBER 1965, OF FUNDS MADE AVAILABLE TO THE UNIVERSAL POSTAL UNION IN BERNE UNDER THE UNITED NATIONS EXPANDED PROGRAMME OF TECHNICAL ASSISTANCE

1. The accounts of the Universal Postal Union (UPU) in Berne, as executing agency for projects of the United Nations Expanded Programme of Technical Assistance, are kept in United States dollars. The statement of funds is also prepared in that currency.

2. We conducted a spot audit of operations during 1965 and of the statement of funds. Upon completing the audit, on 13 April 1966, we signed the prescribed certificate of audit of the "Statement of funds as at 31 December 1965".

3. Operations for the financial year 1965 can be summarized as follows:

	<i>In United States dollars</i>
Earmarkings in 1965 .....	438,834.00
Less:	
Obligations incurred in 1965 .....	<u>353,991.99</u>

	<i>In United States dollars</i>
Excess of earmarkings and other available funds over obligations incurred .....	84,842.01
Add:	
Miscellaneous income reverting to the Special Account .....	11,110.64
Balance as at 31 December 1965 .....	<u>95,952.65</u>

4. No comments are necessary concerning the statement of funds earmarked to the Universal Postal Union at Berne by the United Nations Expanded Programme of Technical Assistance.

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

Berne, 15 April 1966

## ANNEX 10

**World Health Organization: status of funds as at 31 December 1965***(Expressed in United States dollars)*

Balance as at 31 December 1964 .....		100,451
<i>Less:</i>		
Excess of 1964 earmarkings and other income over obligations incurred surrendered to the Special Account .....		100,451
Balance reallocated in 1965 .....		—
Earmarkings from contributions and other available funds in 1965 .....		8,756,302
		<u>8,756,302</u>
Obligations incurred during 1965:		
Project costs .....	6,817,651	
Administrative and operational services costs .....	1,067,111	7,884,762
		<u>7,884,762</u>
Excess of earmarkings and other available funds over obligations incurred .....		871,540
<i>Less:</i>		
Unobligated balance of authorizations from the Working Capital and Reserve Fund .....		—
Balance of earmarkings to be carried forward to 1966 .....		<u>871,540</u>
<i>Add:</i>		
Other income:		
Savings on liquidation of prior years' obligations .....	68,797	
Miscellaneous .....	26,313	
Exchange adjustments ( <i>net</i> ) .....	(39,660)	
		<u>55,450</u>
Surrender of unobligated balance of authorizations from the Working Capital and Reserve Fund .....		—
Total of credits to revert to the Special Account .....		<u>55,450</u>
Balance as at 31 December 1965 .....		<u><u>926,990</u></u>
Represented by:		
Cash at banks, on hand or in transit .....	765,995	
Undrawn earmarkings .....	2,550,608	
Accounts receivable, advances, deposits, etc. ....	109,883	3,426,486
		<u>3,426,486</u>
<i>Less:</i>		
Unliquidated obligations, 1964 .....	1,260,719	
Unliquidated obligations, 1965 .....	990,188	
Accounts payable and other credit balances .....	248,589	2,499,496
		<u>2,499,496</u>
		<u><u>926,990</u></u>

CERTIFIED CORRECT:

(Signed) Ted L. SMITH  
Chief, Finance

APPROVED:

(Signed) Eric RENLUND  
Director, Budget and Finance

## AUDIT CERTIFICATE

The financial statements relating to earmarkings 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 1965 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 1965

1. My examination of the accounts relating to the operations of the World Health Organization under the Expanded Programme of Technical Assistance for 1965 has been carried out in the same way as my audit of the accounts for the regular budget of the Organization.

2. 1965 constituted the first of a programme biennium. The total obligations amounted to \$7,884,762, resulting in a balance of earmarkings of \$871,540 to be carried forward to 1966. Other income amounting to \$55,450 will revert to the Special Account for the Expanded Programme of Technical Assistance.

3. The obligations for project costs during 1965 are shown in the following table:

	<i>In United States dollars</i>
Personal services .....	4,507,689
Supplies and materials .....	172,252

	<i>In United States dollars</i>
Property and equipment .....	141,969
Travel and transportation .....	1,048,177
Fellowships .....	947,564
	<hr/> 6,817,651

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

5. I record my appreciation of the assistance of the officers of the Organization.

(Signed) Uno BRUNSKOG  
External Auditor

Geneva, 28 February 1966

## ANNEX 11

**World Meteorological Organization: status of funds as at 31 December 1965***(Expressed in United States dollars)*

Balance as at 31 December 1964 .....		14,831
<i>Less:</i>		
Excess of 1964 earmarkings and other income over obligations incurred surrendered to the Special Account .....		14,831
Balance reallocated in 1965 .....		—
Earmarkings from contributions and other available funds in 1965 .....		1,418,138
		<u>1,418,138</u>
Obligations incurred during 1965:		
Project costs .....	1,012,567	
Administrative and operational services costs .....	167,700	1,180,267
		<u>237,871</u>
Excess of earmarkings and other available funds over obligations incurred .....		237,871
<i>Less:</i>		
Unobligated balance of authorizations from the Working Capital and Reserve Fund .....		3,995
Balance of earmarkings to be carried forward to 1966 .....		<u>233,876</u>
<i>Add:</i>		
Other income:		
Savings on liquidation of prior years' obligations .....	—	
Miscellaneous .....	400	
Exchange adjustments ( <i>net</i> ) .....	(3,585)	
		<u>(3,185)</u>
Surrender of unobligated balance of authorizations from the Working Capital and Reserve Fund .....	3,995	
		<u>810</u>
Total of credits to revert to the Special Account .....		810
Balance as at 31 December 1965 .....		<u>234,686</u>
Represented by:		
Cash at banks, on hand or in transit .....	146,961	
Undrawn earmarkings .....	477,597	
Accounts receivable, advances, deposits, etc. ....	21,759	646,317
		<u>646,317</u>
<i>Less:</i>		
Unliquidated obligations, 1964 .....	67,842	
Unliquidated obligations, 1965 .....	254,442	
Accounts payable and other credit balances .....	89,347	411,631
		<u>411,631</u>
		<u>234,686</u>

(Signed) D. A. DAVIES  
Secretary-General

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

## AUDIT CERTIFICATE

The financial statement showing the status of earmarkings made to the World Meteorological Organization in connexion with the Expanded Programme of Technical Assistance for economic development of under-developed countries, for the period 1 January to 31 December 1965, has 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 appended statement and the related schedule of project 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 EARMARKED TO THE  
WORLD METEOROLOGICAL ORGANIZATION AS AT 31 DECEMBER 1965

GENERAL

1. The Status of Funds 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 World Meteorological Organization.

EQUIPMENT INVENTORIES

3. Instructions for the compilation and checking of inventories of equipment issued to EPTA projects under

the Organization's control had not been issued by 31 December 1965 and consequently inventory checks were not carried out during the year. I have been informed by the Organization, however, that these instructions have now been issued.

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

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

7 June 1966