



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

(a) Earmarkings and contingency authorizations from the Technical Assistance Account of the United Nations Development Programme

DOCUMENT A/6901

Audit reports for the year ended 31 December 1966 relating to expenditure by participating and executing agencies of funds earmarked from the Technical Assistance 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 for the United Nations Development Programme (Technical Assistance) 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 is the combined statement showing the status of funds of the participating and executing 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.

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 (Technical Assistance) Account as at 31 December 1966 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 Finance Manual.

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;

Universal Postal Union by its Executive Council on 22 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;

Inter-Governmental Maritime Consultative Organization at its Assembly in 1969;

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

4. The audit reports of the following participating and executing agencies for the year 1965 have been approved:

Inter-Governmental Maritime Consultative Organization by its Assembly in October 1967;

United Nations Educational, Scientific and Cultural Organization 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:

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

International Civil Aviation Organization at its Assembly in 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 1966.¹

7. The audited financial statement of the United Nations as a participating and executing agency of the United Nations Development Programme (Technical Assistance) is 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 (Technical Assistance) 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), statement IV.*

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

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

Balance as at 31 December 1965	10,389,929
Restitution of former Working Capital and Reserve Fund to resources	13,000,000
Contributions pledged by Governments less exchange adjustments upon collection	56,075,016
Contributions of Governments towards local living costs of experts	3,411,906
Contributions of Governments towards operating costs of UNDP field offices	1,767,685
Miscellaneous income and exchange adjustments (<i>net</i>)	380,515
Savings in liquidating prior years' obligations	1,907,279
	<hr/>
	86,932,330

	<i>Operating costs of projects</i>	<i>Administrative and operational services costs</i>	<i>Total</i>
<i>Less:</i>			
Obligations incurred:			
United Nations	11,991,040	1,355,092	13,346,132
FAO	13,609,099	1,657,293	15,266,392
IAEA	1,200,394	133,519	1,333,913
ICAO	2,459,030	288,449	2,747,479
ILO	6,259,913	682,651	6,942,564
IMCO	—	25,000	25,000
ITU	1,598,447	160,000	1,758,447
UNESCO	10,475,188	1,088,480	11,563,668
UPU	498,684	80,000	578,684
WHO	9,071,814	1,149,197	10,221,011
WMO	1,734,185	197,000	1,931,185
	<hr/>	<hr/>	<hr/>
	58,897,794	6,816,681	65,714,475
UNDP:			
Headquarters secretariat and other joint administrative costs		1,724,284	
Field offices:			
Chargeable to approved budget ..		3,068,825	
Chargeable to Governments		1,762,655	6,555,764
		<hr/>	<hr/>
			72,270,239
			<hr/>
			14,662,091
			<hr/>

Represented by:

Cash at banks, on hand and in transit ...	15,842,575
Investments	3,692,686
Contributions pledged but not received at 31 December 1966	18,324,909
Contributions receivable from Govern- ments towards local living costs of experts	1,346,233
Accounts receivable and sundry debit balances	9,849,410
	<hr/>
	49,055,813

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

	<i>Operating costs of projects</i>	<i>Administrative and operational services costs</i>	<i>Total</i>
<i>Less:</i>			
Unliquidated obligations, 1966		12,686,312	
Unliquidated obligations, prior years . . .		2,443,605	
Accounts payable and sundry credit balances		19,263,805	34,393,722
			<u>14,662,091</u>
CERTIFIED CORRECT			APPROVED
(Signed) B. R. TURNER Controller		(Signed) Paul G. HOFFMAN Administrator	

AUDIT CERTIFICATE

The above statement showing the Consolidated Status of Funds of the United Nations Development Programme (Technical Assistance) 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 for the United Nations Development Programme (Technical Assistance component) as at 31 December 1966

1. In accordance with 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) with effect from 1 January 1966. The funds and the contributions pledged to the two components, however, continued to be treated separately.

2. In pursuance of the provisions of article 30.3 of the UNDP (Technical Assistance) Finance Manual, the Board of Auditors is required to audit, certify and report on the consolidated status of funds for the Technical Assistance component.

3. The Administrator submitted to the Board the consolidated status of funds as at 31 December 1966, together with a combined statement showing separately the status of funds of the participating and executing organizations as at that date.

4. The relevant data for the consolidation included in the status of funds as at 31 December 1966 consisted of:

- (a) The UNDP (Technical Assistance) Account (statement I of the UNDP accounts for 1966);
- (b) The administrative budget of the UNDP secretariat—Technical Assistance component (statement III of the UNDP accounts for 1966);
- (c) The UNDP revolving fund (statement IV of the UNDP accounts for 1966);
- (d) The United Nations as a participating organization in the UNDP (Technical Assistance) (statement IV of the United Nations accounts for 1966);
- (e) Other participating organizations.

5. It may be observed that, as in the previous years, statement IV of the United Nations accounts include, besides the figures for projects executed under UNDP (Technical Assistance), those for items relating to the United Nations regular programme. However, the totals of income and expenditure of the regular programme have been eliminated and the other items do not affect the outcome of the consolidated status for UNDP (Technical Assistance).

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

7. The audit of the consolidation as such did not give rise to comments. Consequently, the consolidated status of funds for UNDP (Technical Assistance) 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

6 November 1967

ANNEX I

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

	FAO ^a	IAEA ^b	ICAO	ILO	IMCO ^c	ITU	UNESCO	United Nations ^d	UPU	WHO	WMO	Total
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>Less:</i>												
Unobligated balances of 1965 authorizations from the former Working Capital and Reserve Fund and other income surrendered to the UNDP (TA) Account ...	269,123	70,536	(1,371)	5,108	—	74,243	193,532	146,285	11,111	55,450	810	824,827
Balance of unobligated earmarkings of the preceding year carried forward on 1 January 1966	1,129,680	353,087	383,585	480,917	—	297,188	902,207	432,468	84,842	871,540	233,876	5,169,390
<i>Add:</i>												
Savings realized during the year in liquidating 1965 obligations (other than those incurred against contingency authorizations) ..	11,146	14,102	—	56,500	—	21,227	88,536	128,088	20,467	—	—	340,066
Earmarkings from contributions and other available funds in 1966	14,635,595	1,023,393	2,391,685	6,629,308	25,000	1,631,470	10,843,826	13,050,810	576,280	9,441,358	1,736,259	61,984,984
	15,776,421	1,390,582	2,775,270	7,166,725	25,000	1,949,885	11,834,569	13,611,366	681,589	10,312,898	1,970,135	67,494,440
<i>Less:</i>												
Obligations incurred during 1966:												
Project costs	13,609,099	1,200,394	2,459,030	6,259,913	—	1,598,447	10,475,188	11,991,040	498,684	9,071,814	1,734,185	58,897,794
Administrative and operational services costs	1,657,293	133,519	288,449	682,651	25,000	160,000	1,088,480	1,355,092	80,000	1,149,197	197,000	6,816,681
	15,266,392	1,333,913	2,747,479	6,942,564	25,000	1,758,447	11,563,668	13,346,132	578,684	10,221,011	1,931,185	65,714,475

Excess of earmarkings and other available funds over obligations incurred	510,029	56,669	27,791	224,161	--	191,438	270,901	265,234	102,905	91,887	38,950	1,779,965
<i>Add:</i>												
Other income:												
Savings on liquidation of obligations incurred in the 1963-1964 biennium	110,391	80,018	147,285	105,653	--	35,833	616,125	177,958	1,831	214,916	24,250	1,514,260
Miscellaneous	72,022	1,212	2,917	21,028	--	2,815	9,788	89,746	5,350	20,708	677	226,263
Exchange adjustments (<i>net</i>)	(35,345)	(1,162)	(10,594)	(39,780)	--	(840)	(8,550)	(32,416)	(80)	183	(41)	(128,625)
	147,068	80,068	139,608	86,901	--	37,808	617,363	235,288	7,101	235,807	24,886	1,611,898
Balance as at 31 December 1966 to revert to the UNDP (TA) Account	657,097	136,737	167,399	311,062	--	229,246	888,264	500,522	110,006	327,694	63,836	3,391,863
Represented by:												
Cash at banks, on hand and in transit	2,292,677	343,898	351,370	2,389,838	--	173,072	1,641,986	3,132,810	45,086	563,809	216,365	11,150,911
Undrawn earmarkings	1,611,978	370,160	355,844	805,990	--	616,012	2,552,583	1,818,952	299,176	2,339,843	533,461	11,303,999
Accounts receivable and sundry debit balances	986,383	28,406	95,287	609,631	--	22,810	911,196	4,947,885	16,820	393,185	16,566	8,028,169
	4,891,038	742,464	802,501	3,805,459	--	811,894	5,105,765	9,899,647	361,082	3,296,837	766,392	30,483,079
<i>Less:</i>												
Unliquidated obligations, 1966	1,950,392	544,011	534,896	937,307	--	434,574	3,013,125	2,382,349	215,418	2,034,528	526,737	12,573,337
Unliquidated obligations, prior years	396,111	31,730	79,926	126,075	--	28,469	414,392	443,441	25,896	813,950	83,615	2,443,605
Accounts payable and sundry credit balances	1,887,438	29,986	20,280	2,431,015	--	119,605	789,984	6,573,335	9,762	120,665	92,204	12,074,274
	4,233,941	605,727	635,102	3,494,397	--	582,648	4,217,501	9,399,125	251,076	2,969,143	702,556	27,091,216
	657,097	136,737	167,399	311,062	--	229,246	888,264	500,522	110,006	327,694	63,836	3,391,863

^a In preparing this statement, the first two figures shown on the financial statement of FAO have been adjusted so that the brought forward balance for that agency would conform with the closing balance reported on the consolidated status of funds as at 31 December 1965.

^b The financial statement of IAEA has been adjusted to reflect the proper earmarkings, namely \$1,023,393, issued to that agency in 1966.

^c IMCO administers funds earmarked for the administrative and operational services costs of IMCO projects.

^d The United Nations administers certain projects on behalf of IMCO. For this purpose, earmarkings totalling \$40,100 were transferred from IMCO to the United Nations.

ANNEX II

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

Balance as at 31 December 1965		1,144,486
<i>Less:</i>		
Unobligated balances of 1965 authorizations from the former Working Capital and Reserve Fund and other income surrendered to the UNDP(TA) Account		14,806
Balance of unobligated earmarkings of the preceding year carried forward on 1 January 1966		1,129,680
<i>Add:</i>		
Savings realized during the year in liquidating 1965 obligations (other than those incurred against contingency authorizations)		11,146
Earmarkings from contributions and other available funds in 1966		14,635,595
		<u>15,776,421</u>
Obligations incurred during 1966:		
Project costs (schedule A)	13,609,099	
Administrative and operational services costs	1,657,293	15,266,392
		<u>510,029</u>
Excess of earmarkings and other available funds over obligations incurred		
<i>Add:</i>		
Other income:		
Savings on liquidation of obligations incurred in the 1963-1964 biennium	110,391	
Miscellaneous	72,022	
Exchange adjustments (<i>net</i>)	(35,345)	147,068
		<u>657,097</u>
Balance as of 31 December 1966 to revert to the UNDP(TA) Account		
		<u><u>4,891,038</u></u>
Represented by:		
Cash at banks, on hand and in transit	2,292,677	
Undrawn earmarkings	1,611,978	
Accounts receivable, advances, deposits, etc.	986,383	4,891,038
		<u><u>4,233,941</u></u>
<i>Less:</i>		
Unliquidated obligations, 1963-1965	396,111	
Unliquidated obligations, 1966	1,950,392	
Accounts payable and other credit balances	1,887,438	4,233,941
		<u><u>657,097</u></u>

CERTIFIED CORRECT

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

APPROVED

(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 United Nations Development Programme (Technical Assistance), for the period 1 January to 31 December 1966, 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) B. D. FRASER
(Comptroller and Auditor General, Great Britain)
External Auditor

14 April 1967

REPORT OF THE EXTERNAL AUDITOR ON THE STATEMENT SHOWING THE STATUS OF FUNDS EARMARKED TO THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS RELATING TO THE UNITED NATIONS DEVELOPMENT PROGRAMME (TECHNICAL ASSISTANCE) AS AT 31 DECEMBER 1966

GENERAL

1. The Accounts relating to the participation of the Food and Agriculture Organization in the United Nations Development Programme Technical Assistance Sector for the year ended 31 December 1966 consist of statement I showing the status as at 31 December 1966 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 United Nations Development Programme.

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.

TRANSFER OF EQUIPMENT TO A GOVERNMENT FOR A PROJECT WHICH WAS NOT IMPLEMENTED

3. In 1958 the Organization purchased laboratory research equipment costing the equivalent of \$196,495, including \$91,063 in respect of non-expendable inventoried items, in order to equip, under a project sponsored by the United Nations Expanded Programme of Technical Assistance, a forest research institute to be established by the Government of the assisted country. The equipment started to arrive in the country in 1959 but the building of the institute was postponed by the Government, which applied for assistance for the project from the United Nations Special Fund. In May 1962 the application was approved by the Governing Council of the Special Fund and, as a result, in January 1963 the Organization transferred to the Government the equipment provided for the institute.

4. The signature of the Plan of Operations of the Special Fund project was delayed and eventually the Government decided not to implement the project. Accordingly, the Governing Council cancelled the project in 1965, after Special Fund expenditure of \$21,412 had been incurred.

5. In May 1966 I asked the Food and Agriculture Organization whether the equipment was being used and, if so, for what purpose; and whether the Government intended to reconsider building the institute at some future date or had abandoned the project permanently. The Organization informed me that the Government had stated in April 1967 that arrangements were under way to construct the forest research institute and that the equipment supplied by the Organization was being stored for ultimate transfer to the institute when completed.

Ex-gratia PAYMENTS, LOSSES AND WRITE-OFFS

6. I have examined the *ex-gratia* payments, losses and write-offs totalling \$2,554 which are listed in the financial report of the Director-General. I have no comments to make upon them.

7. 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 III

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

Balance as at 31 December 1965.....		423,623
<i>Less:</i>		
Unobligated balances of 1965 authorizations from the former Working Capital and Reserve Fund and other income surrendered to the UNDP (TA) account.....		70,536
Balance of unobligated earmarkings of the preceding year carried forward on 1 January 1966		353,087
<i>Add:</i>		
Savings realized during the year in liquidating 1965 obligations (other than those incurred against contingency authorizations).....		14,102
Earmarkings from contributions and other available funds in 1966.....		1,026,443
		1,393,632
Obligations incurred during 1966:		
Project costs (schedule A)	1,200,394	
Administrative and operational services costs.....	133,519	1,333,913
Excess of earmarkings and other available funds over obligations incurred.....		59,719
<i>Add:</i>		
Other income:		
Savings on liquidation of obligations incurred in the 1963-1964 biennium....	80,018	
Miscellaneous	1,212	
Exchange adjustments (<i>net</i>)	(1,162)	80,068
Balance as of 31 December 1966, to revert to the UNDP (TA) Account.....		139,787
Represented by:		
Cash at banks, on hand and in transit.....	343,898	
Undrawn earmarkings	373,210	
Accounts receivable, advances, deposits, etc.....	28,406	745,514
<i>Less:</i>		
Unliquidated obligations, 1965	31,730	
Unliquidated obligations, 1966	544,011	
Accounts payable and other credit balances.....	29,986	605,727
		139,787

CERTIFIED CORRECT

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

(Signed) Sigvard EKLUND
Director General
 APPROVED

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 HOFF
 (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 (TECHNICAL ASSISTANCE 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 (Technical Assistance component) for the year ended 31 December 1966 have been examined.

2. The statement showing the status of funds as at 31 December 1966 earmarked to the Agency and the supporting schedule of project costs are 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 and the related schedule have been certified as being in accordance with the accounts maintained by the Agency and being, in my opinion, correct. I have no special observations to make.

4. 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, 16 March 1967

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

ANNEX IV

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

Balance as at 31 December 1965.....		382,214
<i>Less:</i>		
Unobligated balances of 1965 authorizations from the former Working Capital and Reserve Fund and other income surrendered to the UNDP (TA) Account		(1,371)
Balance of unobligated earmarkings of the preceding year carried forward on 1 January 1966		383,585
<i>Add:</i>		
Savings realized during the year in liquidating 1965 obligations (other than those incurred against contingency authorizations)		—
Earmarkings from contributions and other available funds in 1966.....		2,391,685
		<u>2,775,270</u>
Obligations incurred during 1966:		
Project costs (schedule A)	2,459,030	
Administrative and operational services costs.....	288,449	2,747,479
		<u>27,791</u>
Excess of earmarkings and other available funds over obligations incurred.....		27,791
<i>Add:</i>		
Other income:		
Savings on liquidation of obligations incurred in the 1963-1964 biennium	147,285	
Miscellaneous	2,917	
Exchange adjustments (<i>net</i>)	(10,594)	139,608
		<u>167,399</u>
Balance as of 31 December 1966, to revert to the UNDP (TA) Account.....		<u><u>167,399</u></u>
Represented by:		
Cash at banks, on hand and in transit.....	351,370	
Undrawn earmarkings	355,844	
Accounts receivable, advances, deposits, etc.....	95,287	802,501
		<u>802,501</u>
<i>Less:</i>		
Unliquidated obligations, 1965	79,926	
Unliquidated obligations, 1966	534,896	
Accounts payable and other credit balances.....	20,280	635,102
		<u><u>167,399</u></u>
CERTIFIED CORRECT		APPROVED
(Signed) G. VAN GELDER		((Signed) B. T. TWIGT
Chief, Finance Branch		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 United Nations Development Programme (Technical Assistance) 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 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 UNITED NATIONS DEVELOPMENT PROGRAMME (TECHNICAL ASSISTANCE) 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 (Technical Assistance) for the year ended 31 December 1966 have been examined and this report is made in accordance with the UNDP (Technical Assistance) Finance Manual.

2. The financial statement showing the status of funds earmarked for the International Civil Aviation Organization in connexion with the United Nations Development Programme (Technical Assistance) as at 31 December 1966 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 UNDP (Technical Assistance) 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 1967

ANNEX V

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

Balance as at 31 December 1965		486,025
<i>Less:</i>		
Unobligated balances of 1965 authorizations from the former Working Capital and Reserve Fund and other income surrendered to the UNDP (TA) Account		5,108
Balance of unobligated earmarkings of the preceding year carried forward on 1 January 1966		480,917
<i>Add:</i>		
Savings realized during the year in liquidating 1965 obligations (other than those incurred against contingency authorizations)		56,500
Earmarkings from contributions and other available funds in 1966		6,629,308
		<u>7,166,725</u>
Obligations incurred during 1966:		
Project costs (schedule A)	6,259,913	
Administrative and operational services costs	682,651	6,942,564
		<u>224,161</u>
Excess of earmarkings and other available funds over obligations incurred		224,161
<i>Add:</i>		
Other income:		
Savings on liquidation of obligations incurred in the 1963-1964 biennium	105,653	
Miscellaneous	21,028	
Exchange adjustments (<i>net</i>)	(39,780)	86,901
		<u>311,062</u>
Balance as of 31 December 1966, to revert to the UNDP (TA) Account		<u>311,062</u>
<i>Represented by:</i>		
Cash at banks, on hand and in transit	2,389,838	
Undrawn earmarkings	805,990	
Accounts receivable, advances, deposits, etc.	609,631	3,805,459
		<u>3,805,459</u>
<i>Less:</i>		
Unliquidated obligations, 1965	126,075	
Unliquidated obligations, 1966	937,307	
Accounts payable and other credit balances	2,431,015	3,494,397
		<u>311,062</u>

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 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 OPERATION OF THE INTERNATIONAL LABOUR ORGANISATION OF THE TECHNICAL ASSISTANCE COMPONENT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME FOR THE YEAR 1966

1. My examination of the accounts relating to the operations of the International Labour Organization of the Technical Assistance component of the United Nations Development Programme for 1966 has been carried out in the same way as my audit of the regular budget of the Organization.

2. The year 1966 constituted the second of a programme biennium. The total obligations in 1966 amounted to \$6,942,564 resulting in an unused balance of earmarkings of \$224,161 or 3.13 per cent of the total available of \$7,166,725. The unused balance, together with other income amounting to \$86,901, or a total of \$311,062, will revert to the Special Account held by the Secretary-General of the United Nations.

3. The total obligations incurred for project costs during the biennium 1965/1966 are shown in the following table:

	1965 (\$US)	1966 (\$US)	Total (\$US)
Personal services	3,182,581	4,280,161	7,462,742
Supplies and materials	38,254	44,699	82,953
Property and equipment	183,465	105,008	289,473
Travel and transportation	529,273	654,390	1,183,663
Contractual and other services	82,335	93,690	176,025
Grants and subsidies	500,054	1,080,965	1,581,019
TOTAL	4,515,962	6,259,913	10,775,875

4. The amount shown under the heading "Accounts payable and other credit balances" includes a sum of \$2,152,414 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 Technical Assistance component but for practical reasons these accounts are administered in common with those of the United Nations Development Programme (Technical Assistance component).

5. 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 seven different cases of such losses under the Technical Assistance component. The total monetary value of the lost or damaged assets amounts to \$1,789; however, as claims have been lodged with the insurance companies concerned, part at least of the losses may be recovered.

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

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

(Signed) Uno BRUNSKOG
Auditor

Geneva, March 1967

ANNEX VI

Inter-Governmental Maritime Consultative Organization: status of funds as at 31 December 1966

(Expressed in US dollars)

Earmarking from UNDP (TA)	<u>25,000</u>	Transfer to IMCO Technical Assistance Fund	<u>25,000</u>
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CERTIFIED CORRECT

(Signed) A. A. WEMPE
Head of Section
Finance, Budget and Accounts

APPROVED

(Signed) Jean ROULLIER
Secretary-General

CERTIFIED CORRECT

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

ANNEX VII

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

Balance as at 31 December 1965.....		371,430.92
<i>Less:</i>		
Unobligated balances of 1965 authorizations from the former Working Capital and Reserve Fund and other income surrendered to the UNDP (TA) Account		74,242.87
Balance of unobligated earmarkings of the preceding year carried forward on 1 January 1966		297,188.05
<i>Add:</i>		
Savings realized during the year in liquidating 1965 obligations (other than those incurred against contingency authorizations)		21,226.65
Earmarkings from contributions and other available funds in 1966.....		1,631,470.00
		1,949,884.70
Obligations incurred during 1966:		
Project costs (schedule A)	1,598,446.60	
Administrative and operational services costs.....	160,000.00	1,758,446.60
Excess of earmarkings and other available funds over obligations incurred.....		191,438.10
<i>Add:</i>		
Other income:		
Savings on liquidation of obligations incurred in the 1963-1964 biennium....	35,832.87	
Miscellaneous	2,815.02	
Exchange adjustments (<i>net</i>)	(839.87)	37,808.02
Balance as of 31 December 1966, to revert to the UNDP (TA) Account.....		229,246.12
<i>Represented by:</i>		
Cash at banks, on hand and in transit.....	173,071.43	
Undrawn earmarkings	616,012.15	
Accounts receivable, advances, deposits, etc.....	22,810.06	811,893.64
<i>Less:</i>		
Unliquidated obligations, 1964/65	28,468.57	
Unliquidated obligations, 1966	434,573.84	
Accounts payable and other credit balances.....	119,605.11	582,647.52
		229,246.12

CERTIFIED CORRECT

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

APPROVED

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

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

Dated 23 March 1967

REPORT ON THE STATUS, AS AT 31 DECEMBER 1966, OF FUNDS MADE AVAILABLE TO THE INTERNATIONAL TELECOMMUNICATION UNION, GENEVA, UNDER THE UNITED NATIONS DEVELOPMENT PROGRAMME (TECHNICAL ASSISTANCE)

1. The accounts of the International Telecommunication Union (ITU), as executing agency for projects of the United Nations Development Programme (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 1966 and of the statement of funds. Upon completing the audit, on 23 March 1967, we signed the prescribed certificate of audit of the "Statement of funds as at 31 December 1966".

\$

3. Operations for 1966 can be summarized as follows:

Carried forward from 1965 (\$371,430.92) after adjustment of the balance	297,188.05
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Add:

Funds earmarked in 1966	1,631,470.00
Savings effected and exchange adjustments	59,034.67

<i>Sub-total</i>	1,987,692.72
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Less:

Obligations incurred in 1966	1,758,446.60
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Balance as at 31 December 1966 to be credited to the UNDP (TA) Account	229,246.12
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4. No comments are necessary concerning the statement of the funds allocated to the International Telecommunication Union, Geneva, by the United Nations Development Programme (Technical Assistance).

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

Berne, 30 March 1967

ANNEX VIII

United Nations Educational, Scientific and Cultural Organization: status of funds as at 31 December 1966*(Expressed in US dollars)*

Balance as at 31 December 1965		1,095,739
<i>Less:</i>		
Unobligated balances of 1965 authorizations from the former Working Capital and Reserve Fund and other income surrendered to the UNDP (TA) Account		193,532
Balance of unobligated earmarkings of the preceding year carried forward on 1 January 1966		902,207
<i>Add:</i>		
Savings realized during the year in liquidating 1965 obligations (other than those incurred against contingency authorizations)		88,536
Earmarkings from contributions and other available funds in 1966		10,843,826
		11,834,569
Obligations incurred during 1966:		
Project costs (schedule A)	10,475,188	
Administrative and operational services costs	1,088,480	11,563,668
Excess of earmarkings and other available funds over obligations incurred		270,901
<i>Add:</i>		
Other income:		
Savings on liquidation of obligations incurred in the 1963-1964 biennium ...	616,125	
Miscellaneous	9,788	
Exchange adjustments (<i>net</i>)	(8,550)	617,363
Balance as of 31 December 1966, to revert to the UNDP (TA) Account		888,264
Represented by:		
Cash at banks, on hand and in transit	1,641,986	
Undrawn earmarkings	2,552,583	
Accounts receivable, advances, deposits, etc.	911,196	5,105,765
<i>Less:</i>		
Unliquidated obligations, 1965	414,392	
Unliquidated obligations, 1966	3,013,125	
Accounts payable and other credit balances	789,984	4,217,501
		888,264
CERTIFIED CORRECT		APPROVED
(Signed) R. HARPER-SMITH		(Signed) René MAHEU
Comptroller		Director-General

AUDIT CERTIFICATE

The financial statement showing the status of earmarkings made to UNESCO in connexion with the United Nations Development Programme (Technical Assistance), for the period 1 January to 31 December 1966, 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) B. D. FRASER
(Comptroller and Auditor General, Great Britain)
External Auditor

REPORT OF THE EXTERNAL AUDITOR ON THE STATEMENT SHOWING THE STATUS OF FUNDS EARMARKED TO UNESCO RELATING TO THE UNITED NATIONS DEVELOPMENT PROGRAMME (TECHNICAL ASSISTANCE) AS AT 31 DECEMBER 1966

1. The statement and the related Schedule of project costs (schedule A) are in the form prescribed by the United Nations Development Programme.
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.

SAVINGS IN 1965-1966 ON LIQUIDATION OF OBLIGATIONS INCURRED IN THE 1963-1964 BIENNIUM

3. The total of unliquidated obligations at the end of the 1963-1964 biennium, as shown in the status of funds statement as at 31 December 1964, was \$3,324,719. In 1965 there were savings of \$76,353 on liquidation of certain of these obligations, which reverted to the Special Account. In 1966, as shown by the status of funds statement as at 31 December 1966, there were further savings of \$616,125 on liquidation of 1963-64 obligations. Paragraph 5 of the Director-General's report explains that \$182,319 of this latter sum will be reallocated under the provisions of the Financial Manual, to enable outstanding 1963-1964 commitments for the purchase of equipment to be liquidated in 1967-1968. The actual savings from this source in 1966 for surrender to the Special Account were therefore \$433,806. This sum, together with the savings of \$76,353 in 1965, gives a total saving of \$510,159 in the liquidation of the 1963-1964 obligations, representing 15 per cent of the total of \$3,324,719 unliquidated at 31 December 1964.

4. I asked UNESCO whether a larger sum could not have been released to the Special Account at the end of 1965 thereby making more funds available to the UNDP for programming purposes. I also asked about the possibility of undertaking a special review towards the end of each future year with the object of releasing to the Special Account as much of the unliquidated obligations as possible, paying particular attention to obligations for fellowships which appeared to account for a substantial proportion of the total.

5. In reply the Organization assured me that the level of funds surrendered at the end of each liquidation period had been closely watched. They pointed out (as is now indicated in paragraph 5 of the Director-General's report) that there was a reduction in the 1966 savings on liquidation expressed as a percentage of the total obligations incurred in 1963-1964 compared with the corresponding figure relating to the previous biennium, and considered that better programming and careful examination of existing obligations would enable them to continue this encouraging trend. They were satisfied that an appreciably larger amount could not have been surrendered on 31 December 1965. Instructions were, however, being issued to ensure the liquidation before the end of 1967 of all outstanding obligations on completed projects under the 1965-1966 programme. In addition, a special review of unliquidated obligations on fellowships would be carried out in November 1967 in order to see whether a global reduction in fellowship obligations recorded under the 1965-1966 Programme could be made at the end of 1967.

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 IX

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

Balance as at 31 December 1965		95,952.65
<i>Less:</i>		
Unobligated balances of 1965 authorizations from the former Working Capital and Reserve Fund and other income surrendered to the UNDP (TA) Account		11,110.64
Balance of unobligated earmarkings of the preceding year carried forward on 1 January 1966		84,842.01
<i>Add:</i>		
Savings realized during the year in liquidating 1965 obligations (other than those incurred against contingency authorizations)		20,467.36
Earmarkings from contributions and other available funds in 1966		576,280.00
		681,589.37
Obligations incurred during 1966:		
Project costs (schedule A)	498,684.37	
Administrative and operational services costs	80,000.00	578,684.37
Excess of earmarkings and other available funds over obligations incurred		102,905.00
<i>Add:</i>		
Other income:		
Savings on liquidation of obligations incurred in the 1963-1964 biennium ..	1,830.63	
Miscellaneous	5,349.85	
Exchange adjustments (<i>net</i>)	(79.91)	7,100.57
Balance as of 31 December 1966, to revert to the UNDP (TA) Account		110,005.57
<i>Represented by:</i>		
Cash at banks, on hand and in transit	45,085.71	
Undrawn earmarkings	299,176.15	
Accounts receivable, advances, deposits, etc.	16,820.35	361,082.21
<i>Less:</i>		
Unliquidated obligations, 1964/65	25,895.99	
Unliquidated obligations, 1966	215,417.97	
Accounts payable and other credit balances	9,762.68	251,076.64
		110,005.57

APPROVED

(Signed) M. RAHI

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, 24 April 1967

REPORT ON THE STATUS, AS AT 31 DECEMBER 1966, OF FUNDS MADE AVAILABLE TO THE UNIVERSAL POSTAL UNION UNDER THE UNITED NATIONS DEVELOPMENT PROGRAMME (TECHNICAL ASSISTANCE COMPONENT)

1. The accounts of the Universal Postal Union (UPU), Berne, as executing agency for projects of the United Nations Development Programme (Technical Assistance component) 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 1966 and of the statement of funds. Upon completing the audit, on 24 April 1967, we signed the prescribed certificate of audit of the "Statement of funds as at 31 December 1966".

3. Operations for 1966 can be summarized as follows:	\$
Carried forward from 1965 (\$95,952.65) after adjustment of the balance	84,842.01
<i>Add:</i>	
Funds earmarked in 1966	576,280.00
Savings effected, exchange adjustments and miscellaneous income	27,567.93
<i>Sub-total</i>	<u>688,689.94</u>
<i>Less:</i>	
Obligations incurred in 1966	578,684.37
Balance as at 31 December 1965 to be credited to the Special Account	<u>110,005.57</u>

4. No comments are necessary concerning the statement of funds allocated to the Universal Postal Union, Berne, by the United Nations Development Programme (Technical Assistance component).

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

Berne, 26 April 1967

ANNEX X

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

Balance as at 31 December 1965.....		926,990
<i>Less:</i>		
Unobligated balances of 1965 authorizations from the former Working Capital and Reserve Fund and other income surrendered to the UNDP (TA) Account		55,450
Balance of unobligated earmarkings of the preceding year carried forward on 1 January 1966		871,540
<i>Add:</i>		
Savings realized during the year in liquidating 1965 obligations (other than those incurred against contingency authorizations)		—
Earmarkings from contributions and other available funds in 1966.....		9,441,358
		10,312,898
Obligations incurred during 1966:		
Project costs (schedule A)	9,071,814	
Administrative and operational services costs.....	1,149,197	10,221,011
Excess of earmarkings and other available funds over obligations incurred		91,887
<i>Add:</i>		
Other income:		
Savings on liquidation of obligations incurred in the 1963-1964 biennium.....	214,916	
Miscellaneous	20,708	
Exchange adjustments (<i>net</i>)	183	235,807
Balance as of 31 December 1966, to revert to the UNDP (TA) Account.....		327,694
Represented by:		
Cash at banks, on hand and in transit.....	563,809	
Undrawn earmarkings	2,339,843	
Accounts receivable, advances, deposits, etc.....	393,185	3,296,837
<i>Less:</i>		
Unliquidated obligations, 1965	813,950	
Unliquidated obligations, 1966	2,034,528	
Accounts payable and other credit balances.....	120,665	2,969,143
		327,694

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 Technical Assistance component of the United Nations Development Programme for the year ended 31 December 1966 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 TECHNICAL ASSISTANCE COMPONENT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME FOR THE YEAR 1966

1. My examination of the accounts relating to the operations of the World Health Organization under the Technical Assistance Component of the United Nations Development Programme for 1966 has been carried out in the same way as my audit of the accounts for the regular budget of the Organization.

2. The year 1966 constituted the second of a programme biennium. The total obligations in 1966 amounted to \$10,221,011, resulting in an unused balance of earmarkings of \$91,887 or 0.89 per cent of the total available of \$10,312,098. The unused balance together with other income amounting to \$235,807 or a total of \$327,694 will revert to the Special Account held by the Secretary-General of the United Nations.

3. The obligations for project costs during the biennium 1965/1966 are shown in the following table:

	1965 (\$US)	1966 (\$US)	Total (\$US)
Personal services	4,507,689	5,183,923	9,691,612
Supplies and materials	172,252	165,064	337,316
Property and equipment	141,969	183,095	325,064
Travel and transportation	1,048,177	1,092,296	2,140,473
Fellowships	947,564	2,447,436	3,395,000
TOTAL	6,817,651	9,071,814	15,889,465

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 1967

ANNEX XI

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

Balance as at 31 December 1965.....		234,686
<i>Less:</i>		
Unobligated balances of 1965 authorizations from the former Working Capital and Reserve Fund and other income surrendered to the UNDP (TA) Account.....		810
Balance of unobligated earmarkings of the preceding year carried forward on 1 January 1966		233,876
<i>Add:</i>		
Savings realized during the year in liquidating 1965 obligations (other than those incurred against contingency authorizations)		—
Earmarkings from contributions and other available funds in 1966.....		1,736,259
		1,970,135
Obligations incurred during 1966:		
Project costs (schedule A)	1,734,185	
Administrative and operational services costs.....	197,000	1,931,185
Excess of earmarkings and other available funds over obligations incurred.....		38,950
<i>Add:</i>		
Other income:		
Savings on liquidation of obligations incurred in the 1963-1964 biennium....	24,250	
Miscellaneous	677	
Exchange adjustments (<i>net</i>)	(41)	24,886
Balance as of 31 December 1966, to revert to the UNDP (TA) Account.....		63,836
Represented by:		
Cash at banks, on hand and in transit.....	216,365	
Undrawn earmarkings	533,461	
Accounts receivable, advances, deposits, etc.....	16,566	766,392
<i>Less:</i>		
Unliquidated obligations, 1965	83,615	
Unliquidated obligations, 1966	526,737	
Accounts payable and other credit balances.....	92,204	702,556
		63,836

CERTIFIED CORRECT

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

APPROVED

(Signed) D. A. DAVIES
Secretary-General

AUDIT CERTIFICATE

The financial statement showing the status of earmarkings made to the World Meteorological Organization in connexion with the United Nations Development Programme (Technical Assistance) for the period 1 January to 31 December 1966, 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) B. D. FRASER
(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 RELATING TO THE UNITED NATIONS DEVELOPMENT PROGRAMME (TECHNICAL ASSISTANCE) AS AT 31 DECEMBER 1966

1. The status of funds statement and the related schedule of project costs (schedule A) are in the form prescribed for the Technical Assistance 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. I have no observations to make upon the statement.

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

28 April 1967