WORKING PAPER

INTERNATIONAL CIVIL AVIATION ORGANIZATION

A32-WP/17
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ASSEMBLY - 32ND SESSION

ADMINISTRATIVE COMMISSION

Agenda Item 39: Review of expenditures, approval of accounts and examination of Audit Reports for the financial years 1995, 1996 and 1997

FINANCIAL YEAR 1995

SUMMARY

This paper presents the accounts of the Organization for the financial year 1995 and the Report of the External Auditor. Draft resolutions appear at Appendix A. The Financial Statements and Report of the External Auditor appear in Document 9697, being issued concurrently.

Action by the Assembly is in paragraphs 1.8 and 3.3.

1. REGULAR PROGRAMME ACTIVITIES OF ICAO

1.1 The 29th Session of the Assembly approved a Total Authorized Appropriation of $ 52 204 000 for the financial year 1995 (Resolution A29-29). Pursuant to Financial Regulation 5.6, the balance of unobligated appropriations for 1994 for meetings of $ 374 000 ($ 76 000 under Major Programme "Air Navigation", $ 36 000 under Major Programme "Air Transport" and $ 262 000 under Major Programme "Regional and Other Programmes") was carried over from 1994 to 1995 (C 145/14), for a total available appropriation in 1995 of $ 52 578 000.

1.1.1 The Council at its 4th meeting of the 145th Session (C 145/4) noted the encouraging situation brought about by the combination of the favourable external factors and the Secretary General's prudent financial management, and requested the Secretary General to continue to proceed with caution in view of the possible adverse effects of changes in the factors outside the Organization's control.

1.1.2 As the financial year progressed, the projected cash position of the Organization became more uncertain due to the non-receipt of a major contribution. The Council (C 146/7) requested the Secretary General to continue to exercise prudence in the management of the finances of the Organization, and to balance income and expenditures.

(17 pages)

1.1.3 With regard to its examination of the Financial Statements and Report of the External Auditor, the Council noted that the External Auditor was of the opinion that the Financial Statements properly reflected the recorded financial transactions for the period and that transactions were in accordance with the Financial Regulations and legislative authority and presented fairly the financial position of the Organization. While full consideration was given by the Council to the observations of the External Auditor in this report and the comments of the Secretary General, the Council made no comments regarding paragraphs 38 to 60 of the report, pending clarification of the terms of reference and mandate of the External Auditor of ICAO.

1.1.4 In reviewing the External Auditor's Report for the financial year 1989, the 28th Session (Extraordinary) of the Assembly agreed (A28-WP/23, P/7) that in the future the Council should include in its report the action that the Secretary General intends to take in response to substantive recommendations in the Report of the External Auditor. Accordingly, Appendix B to this paper provides details of such action.

1.2 **Forward purchase of currency**

1.2.1 The 29th Session of the Assembly supported recommendations aimed at improving budgetary mechanisms and stabilizing the budget, including the adoption of a system of forward currency purchasing for the 1993-1995 triennium, contained in A29-WP/52, AD/11.

1.2.2 In order to insulate ICAO from the risks inherent in a situation where contributions are assessed in U.S. dollars while a large proportion of expenditures is in Canadian dollars, and taking advantage of the interest rate differential between the two currencies, Canadian dollars were forward purchased. This resulted in freezing the U.S. dollar equivalent of Canadian expenditures below the budgeted amount.

1.2.3 According to the forward purchase contracts, $ 41 790 000 Canadian dollars were received in 1995 at an actual cost of U.S.$ 31 023 923 as compared to the budgeted cost of U.S.$ 33 701 613. Consequently, the aim of stabilizing the Canadian dollar-related expenditures to a level within the budget was achieved.

1.3 **Budgetary position in 1995**

1.3.1 The budgetary position for 1995 is shown in Appendix C.

1.3.2 Appendix C shows that actual obligations under each major programme were lower than the respective approved appropriations. Obligations totalled $ 47 887 676 compared to the appropriations made available of $ 52 578 000. The unobligated amount was $ 4 690 324.

1.3.3 It is to be noted that, in accordance with Assembly Resolution A29-29, support was provided to Technical Co-operation Administrative and Operational Services Cost Fund (AOSCF) since AOSCF incurred a shortfall in income in 1995. The Regular Programme financed AOSCF's total shortfall of $ 253 385 by utilizing the positive difference between the U.S. dollar budgeted disbursements and actual disbursements arising from the difference between a) the U.S. dollars budgeted for the Canadian dollars which are purchased forward and b) the U.S. dollars to be disbursed in accordance with the forward contracts.

1.4 **Implementation of Assembly Resolution A29-29, Clause A4**

1.4.1 In Resolution A29-29, Clause A4, the Assembly resolved:

"4. that the Council and Secretary General shall review the priorities in the work programme in order to provide the necessary funds, within the appropriations approved . . . , to:

a) strengthen the use of the Arabic language in ICAO according to Assembly Resolution A29-21 in the order of a total amount of $ 600 000 for the 1993-1995 triennium; and

b) implement Assembly Resolution A29-15 regarding smoking restrictions on international passenger flights, in the order of a total amount of $ 75 000 for the 1993-1995 triennium;".

1.4.2 On 27 November 1992, the Council (C 137/7) approved the course of action suggested by the Secretary General to comply with Assembly Resolution A29-29, Clause A4 whereby the total required amount of $ 675 000 will be provided by:

		1993	1994	1995	Total
(1)	limiting the languages of the Asia/Pacific Regional Air Navigation Meeting	$ 300 000	-	-	$ 300 000
(2)	reducing provisions for Special Implementation Projects by approximately 50%	83 000	86 000	91 000	260 000
(3)	reducing the provision for the celebration of ICAO's 50th Anniversary by one-third	-	50 000	-	50 000
(4)	reducing provisions for furniture and equipment at Headquarters by about 6%	22 000	30 000	13 000	65 000
	Total	405 000	166 000	104 000	675 000

1.4.3 The total actual amount spent during the 1993-1995 triennium on implementation of Resolution A29-29, Clause A4, was about $ 713 000 ($ 642 000 for strengthening the use of Arabic (A29-21) while balance relates to implementation of Resolution A29-15 regarding smoking restrictions).

1.5 **Meetings**

1.5.1 The approved budget for meetings for 1995 (including the amount of $ 374 000 carried-over from 1994) was $ 1 171 000. Obligations, based on reflecting obligations in Canadian dollars at the budgeted rate of Can.$ 1.24 to U.S.$ 1.00, in respect to meetings held during 1995 amounted to $ 1 359 801. The excess of $ 188 801 resulted partly from greater requirements for the 31st Session of the Assembly due to cost increases in temporary language service personnel. A detailed statement of obligations in respect of meetings is shown in Appendix D.

1.6 **Miscellaneous Income**

1.6.1 Total Miscellaneous Income realized in 1995 amounted to $ 4 048 258 or $ 494 258 in excess of the estimated amount of $ 3 554 000 approved by the 29th Session of the Assembly. This increase resulted primarily from higher sales of publications and interest income.

1.7 **Financial Statements and Report of the External Auditor - Council's Comments.**

1.7.1 On 17 June and 12 December 1996 (C 148/12 and C 149/19), the Council reviewed the Report of the Finance Committee on its examination of the Financial Statements for the year 1995 and the Report of the External Auditor (appearing in Document 9697). It was agreed to transmit this material and to recommend action as indicated below.

1.8 **Action by the Assembly**

1.8.1 The accounts for the financial year 1995 of the regular activities of ICAO and the Report of the External Auditor thereon are submitted to the Assembly in accordance with the Financial Regulations.

1.8.2 The Council:

a) invites the Assembly to note the Report of the External Auditor relating to the 1995 accounts and the comments by the Secretary General in response to the recommendations in the Audit Report (Appendix B to this paper refers); and

b) recommends that the Assembly approve the audited accounts of the Organization. A draft resolution to this effect is given in Appendix A to this paper.

2. ADMINISTRATIVE AND OPERATIONAL SERVICES COST (AOSC)

2.1 Appendix E presents for the information of the Assembly a Statement of Appropriations, Transfers and Obligations for the 1995 Technical Co-operation Administrative and Operational Services Cost (AOSC), relating to the 1995 AOSC Budget Estimates as approved by the Council (C 143/21).

2.2 The 1995 shortfall of $ 253 385 was covered from the positive difference from the forward purchase of Canadian dollars.

3. UNITED NATIONS DEVELOPMENT PROGRAMME ACTIVITIES OF ICAO

3.1 The Financial Regulations of the United Nations Development Programme (Document DP/552) approved by the UNDP Governing Council at its Twenty-eighth Session in June 1981 provide that executing agencies which are organizations of the United Nations system shall transmit, annually, the audited year-end financial statements and the Report of the External Auditor to the Administrator of the UNDP for submission to the Governing Council.

3.2 The financial statements for 1995 in respect of the UNDP Programme administered by ICAO are submitted for approval by the Assembly and for subsequent submission to the Administrator of the United Nations Development Programme, together with the Report of the External Auditor. The financial statements and the Report have been examined by the Council and are submitted to the Assembly without comment.

3.3 Action by the Assembly

3.3.1 The Council recommends that the Assembly approve the financial statements for the year 1995, note the Report of the External Auditor, and paragraph 1.1.3 of this report, and direct the submission of the Report and the Accounts to the Administrator of the United Nations Development Programme. A draft resolution to this effect is given in Appendix A to this paper.

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APPENDIX A

DRAFT RESOLUTIONS

Resolution 39/...

Approval of the accounts of the Organization for the financial year 1995 and examination of the Audit Report thereon

Whereas the accounts of the Organization for the financial year 1995 and the Audit Report thereon, submitted by the Auditor General of Canada - a member of the Joint Panel of External Auditors of the United Nations and Specialized Agencies - as the External Auditor of ICAO, have been submitted to the Assembly after being circulated to Contracting States;

Whereas the Council has examined the Audit Report and submitted it to the Assembly for its review; and

Whereas in accordance with Chapter VIII Article 49 (f) of the Convention, expenditures have been reviewed;

The Assembly notes the Report of the External Auditor on the audited accounts for the financial year 1995 and the comments by the Council and the Secretary General in response to the recommendations in the Audit Report.

The Assembly approves the audited accounts for the financial year 1995.

Resolution 39/...

Approval of those financial statements with respect to the United Nations Development Programme administered by ICAO as Executing Agency for the financial year 1995 and examination of the Audit Report thereon

Whereas those financial statements with respect to the United Nations Development Programme administered by ICAO as Executing Agency and the External Audit Report thereon, submitted by the Auditor General of Canada - a member of the Joint Panel of External Auditors of the United Nations and Specialized Agencies - as the External Auditor of ICAO, for the financial year 1995 have been submitted to the Assembly after being circulated to Contracting States;

Whereas the Council has examined the Audit Report and submitted it to the Assembly for its review and for submission to the Administrator of the United Nations Development Programme; and

Whereas the financial regulations of the United Nations Development Programme provide that audits of the annual accounts showing the consolidated financial position of the UNDP account and supporting schedules with audit certificate from the United Nations Board of Auditors and their report, if any, shall be submitted to the Governing Council by the Administrator of the UNDP;

The Assembly:

1. *Notes* the Report of the External Auditor on those financial statements with respect to the United Nations Development Programme administered by ICAO as Executing Agency for the financial year 1995, the comments of the Council regarding the Administrative and Operational Services Costs (AOSC) Fund and the comments by the Secretary General in response to the recommendations in the Audit Report;

2. *Approves* those financial statements with respect to the United Nations Development Programme administered by ICAO as Executing Agency for the financial year 1995; and

3. *Directs* that the financial statements and the Audit Report be transmitted to the Administrator of the United Nations Development Programme for submission to the Governing Council of the UNDP.

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APPENDIX B

COMMENTS BY THE SECRETARY GENERAL ON THE REPORT OF THE EXTERNAL AUDITOR

1. At the 28th Session of the Assembly it was agreed that in future the Council should include in its report, the action that the Secretary General intends to take in response to substantive recommendations in the Report of the External Auditor. This appendix presents the comments and the action contemplated by the Secretary General in response to the External Auditor's report for 1995 contained in Doc 9697, pages 57 to 69.

2. The following comments are presented in the same order as that of the External Auditor's report.

3. FINANCIAL MATTERS

3.1 **Regular Programme Assessment Receivables** (paragraphs 20 and 21)

3.1.1 In response to the particularly serious situation regarding the contributions in arrears, the Council submitted a working paper (A31-WP/42, EX/11, AD/11) to the Assembly containing measures to encourage the payment of contributions. Having considered the Council's recommendation, the Assembly in A31-26 (*Arrangements to settle contributions in arrears*) resolved that a number of measures should be taken including the suspension of voting powers of States under certain conditions and requested that the Council report to the next ordinary session of the Assembly on this subject.

3.1.2 The Council requested the Secretary General to draw the attention of States to Resolution A31-26 and in particular to Resolving Clause 3, and to follow up on a regular basis so that States that were three full years in arrears could seek appropriate solutions before loss of voting rights in the Assembly and/or the Council on 1 January 1998.

3.1.3 The Council also instructed the Secretary General to encourage Contracting States in arrears for two full years or more to enter into arrangements under the auspices of Assembly Resolution A21-10 to settle their outstanding obligations in annual instalments, taking full account of the economic position of the State concerned.

3.1.4 In response, the Secretary General sent a personalised letter to those Contracting States that were in arrears for two full years or more urging them to enter into arrangements to settle their contributions outstanding.

3.1.5 At the end of 1994, seven Contracting States had concluded arrangements to settle their arrears over a period of years. In 1995, one Contracting State liquidated its arrears under the terms of the arrangement and five additional Contracting States concluded agreements bringing the total number of Contracting States with agreements to settle their arrears to eleven at 31 December 1995.

3.2 **Amounts Recoverable from Member States of the African Civil Aviation Commission (AFCAC)** (paragraphs 22 and 23)

3.2.1 As pointed out by the External Auditor, the amounts recoverable from the Member States of AFCAC are still significant. AFCAC States have been requested over the past years to take the necessary measures to settle their obligations. Attention of States were also drawn to AFCAC Resolution S10-32 which provides for special arrangements that may be concluded with ICAO along the lines of Assembly Resolution A21-10 which invites States which are more than two years in arrears to settle their outstanding obligations by annual instalments.

3.2.2 The transitional arrangements which took effect on 1 January 1991 expired on 31 December 1995. In accordance with the decision of the 31st Session of the Assembly, the Council has approved new transitional arrangements between ICAO and AFCAC for the period 1996 to 1998 and instructed the Secretary General to exercise the utmost prudence in advancing funds to AFCAC in order to comply with the Assembly decision to limit the arrears to U.S.$ 2 144 000, and to advise them of developments in this regard.

3.3 **Provision for delays in the collection of contributions** (paragraph 24)

3.3.1 The issue of a provision for delays in the collection of assessments is a matter of consideration in the UN System and ICAO would be monitoring the situation closely. It should be noted that as yet, it is not common practice within the UN System to make provisions in the financial statements for delays in the collection of assessed contributions.

3.4 **United Nations System Accounting Standards and Financial statement presentation** (paragraphs 25 and 26)

3.4.1 ICAO strives to ensure that the requirements of the United Nations System Accounting Standards are met. The 1995 financial statements have been modified to conform to these standards and further refinements will be considered as appropriate.

3.5 **Controls over non-expendable property** (paragraphs 27 and 28)

3.5.1 Controls over non-expendable properties (NEP) are in the process of being increased since the last report. These controls have been included in the new draft directive for inventory control presently under review.

3.5.2 A complete inventory has been carried out and the reconciliation of items listed has been completed. ICAO is now in the process of amending its inventory records accordingly.

3.6 Forward purchasing of currency (paragraphs 29 to 36)

3.6.1 The budget for the 1993-1995 triennium for Canadian dollar expenditures for the Regular Programme and the AOSC Fund at the budget rate amounted to U.S.$ 99.4 million. These Canadian dollars were forward purchased at a rate more favourable than the budget rate thus creating a positive difference of U.S.$ 4.8 million for the Regular Programme. As noted by the External Auditors, U.S.$ 0.25 million was utilised to support the Technical Co-operation Programme in accordance with Assembly Resolution A29-29. The balance of U.S.$ 4.55 million was transferred to surplus and subject to distribution to Contracting States upon availability of Cash Surplus and approval by the Assembly.

3.6.2 Alternatives to insulate the Organization from the effects of exchange rate fluctuations of the Canadian dollar vis à vis the United States dollar will continue to be considered.

4. INFORMATION FOR MONITORING THE IMPLEMENTATION OF STANDARDS AND RECOMMENDED PRACTICES (SARPs) (paragraphs 38 to 60)

4.1 Paragraphs 38-60 treat the matter of effectiveness of ICAO and conclude with the recommendation that ICAO develop more feedback mechanisms for States.

4.2 This recommendation would serve to increase the effectiveness of ICAO, and is in concert with goals of the Safety Oversight Mechanism which is currently being pursued by the Air Navigation Bureau.

4.3 With regard to the recommendation for the use of weighted factors in analysis, this suggestion reflects a considerable degree of realism and is very appropriate.

4.4 In summary, these paragraphs reflect a beneficial and realistic undertaking for ICAO, but without additional resources to put against the necessary task of developing further appropriate indicators and without the full co-operation of States to provide the information, the recommendations cannot meet their goal.

5. OFFICE FOR PROGRAMMES EVALUATION, AUDIT AND MANAGEMENT REVIEW (EAO) (paragraphs 61 to 70)

5.1 The opinion expressed by the External Auditor thereon is in line with the framework as established by the Council of ICAO and subsequent directives by the Secretary General to meet the requirement for solid programme performance and quality control through improved oversight and follow-up systems, and periodic review of results to ensure accountability. EAO may examine all aspects and activities of the Organization and has an unlimited access to all the information it may require during the course of its work, in bearing the scope of its responsibilities.

5.2 In light of on-going Council discussions concerning the ICAO oversight mechanism and the Secretariat restructuring activities in developing informational infrastructure (preparation of a *Companion Document* to the Programme Budget) and streamlining internal processes, the following are being taken or envisaged in response to substantive recommendations in relevant parts of the External Auditor Report.

a) **Professional resources**. As stated at the Second Meeting of the 147th Session of the Council, the Secretary General indicated that any necessary expansion of the role of EAO during 1996-1998 triennium would be effected through the redeployment of internal resources, with the understanding that assistance by interested States through the provision of personnel on loan or on secondment would not be excluded as a temporary solution.

b) **Planning and supervision of work**. Efforts made to develop EAO's part of the *Companion Document* for the triennium 1996-1998 will result in providing necessary information to exercise the quality control with a view to mastering continuous improvement of the Office programme performance through the measurement of effectiveness. EAO's participation with the Inter-Agency Working Group on Evaluation (IAWG) activities and to meetings of Representatives of Internal Audit Services of the United Nations Organizations and Multilateral Financial Institutions will also provide the necessary guidance to further develop the means to take an integrated approach to organizational performance improvement.

c) **Use of Joint Inspection Unit (JIU) services.** Since February 1996, the Secretary General has renewed contacts with the Joint Inspection Unit with a view to assessing the modalities of enhancing the existing co-operation with the Unit, in light of the Statute of the JIU. A case study is being submitted to JIU to develop necessary proposals which may assist the Secretary General: i) in assessing, in particular, the adequacy, effectiveness and efficiency of the oversight services to be provided; and ii) in developing a strategy which may be used for better addressing the issues of collaborative work programming and interaction to ensure mutually reinforcing external and internal oversight mechanisms efforts and synergy.

6. HUMAN RESOURCE MANAGEMENT

6.1 Need for the Organization to take a long-term approach to human resource planning (paragraphs 73 and 74)

6.1.1 It is agreed in principle that the Organization needs to take a long-term approach to human resource planning. However, since about 80% of the Regular Programme and AOSC Fund represent staff costs as mentioned in paragraph 71 of the report, there is very little flexibility to meet the standing instruction from the Council to balance income and expenditure other than through savings on personnel costs. The requirement to balance income and expenditure is particularly difficult to meet in view of the Organization's fluctuating cash flow situation over the years. If the Organization could expect all Contracting States to pay their contributions in full and on time, a long-term approach to human resources planning would be possible. It may also be noted that the legal framework of the UN common system governing the conditions of service of the staff limits the flexibility to adjust the staffing of the Organization to short-term financial difficulties. However, increased flexibility would lead to instability in the functioning of the Organization and may have a negative impact on its programmes. The Organization essentially needs a certain stability in order to perform well and the most cost-effective means to balance income and expenditure and to ensure stability is through attrition and recruitment freezes. Posts vacated through attrition are not filled at random. Each vacant post is reviewed on its priority for recruitment.

6.1.2 With respect to long-term solutions taking into account changes in the human resource profile, ICAO is managing to recruit the required expertise within the limited financial resources. The Organization has been able to recruit qualified candidates in recently advertised CNS and ATM posts as well as Safety Oversight posts. A welcome addition to the Regular Programme staff in these areas and Aviation Security is provided by several Contracting States through the provision of national experts in these fields. All trust funded staff and staff on loan from national administrations are required to sign a declaration of loyalty to ICAO in connection with their assignment to the Organization.

6.1.3 As regards the funding of new programmes such as the Aviation Security and Safety Oversight programmes, it may be noted that the funding mechanisms were based on decisions by the Council and the Assembly. The Secretariat is implementing these programmes as instructed by the Assembly within the financial resources made available to it.

6.2 **Opportunities for improved efficiencies in the Personnel function** (paragraphs 75 to 77)

6.2.1 The statement that there are opportunities for improved efficiencies in the personnel function is noted. Indeed, some economies might be achieved if the Technical Co-operation Programme were integrated into the Regular Programme which would enable the merger of the Field Personnel Section with the Personnel Branch. The statement that ICAO spends a relatively high portion of its resources on the personnel function needs further analysis. The report also states that this ratio appears high especially when the volume of personnel activities is dropping due to restraint. In this connection it may be noted that the number of staff and posts in both the Personnel Branch and the Field Personnel Section have been reduced as well over the last six years.

6.2.2 The guideline, based on surveys conducted in North America of both private and public sector organizations of between 1 and 1.5% of resources devoted to the personnel function has been noted. One such survey in Canada refers to "Human Resource Professionals" only. One in the United States excludes administrative/clerical services and relates such percentages, *inter alia*, to total operating costs. The findings of that survey actually range from 0.09 to 7.0 positions for every 100 employees. It appears that ICAO's worldwide responsibilities and legal framework are not comparable to national organizations in North America. For instance, it is not to be expected that these organizations have a permanent Council and have strict regulations for the recruitment of staff such as having to announce vacancies to 184 countries. In addition, ICAO as a UN specialized agency is not subject to national legislation and provides its own social security to the staff. Private and public sector organizations in North America are not normally involved in the administration of social security benefits to the extent that the UN system organizations are. It is also not to be expected that these North American organizations are involved in the administration of a variety of expatriate benefits for about 220 staff members from over 75 nationalities. Further analysis is therefore required before any definite conclusions in this regard could be drawn.

6.2.3 As regards paragraph 77, the comments made are appreciated and the possibility of establishing performance indicators and standards will be looked into taking into account the regulations and rules applicable in ICAO.

6.3 **Acceleration of efforts to improve Performance Management practices** (paragraphs 78 to 82)

6.3.1 The comments made on the introduction of the new performance system are noted and it is reiterated that the new system is expected to be implemented effective 1 July 1996. Concerning the managerial skills of staff, it may be noted that increased training efforts have been made in recent years within the extremely limited resources available. Further attention to management development will be given in 1996 and following years.

6.4 **The extent and nature of staff development and of training** (paragraphs 83 to 86)

6.4.1 The statement that the extent and nature of staff development and of training continue to be limited is noted but these activities are dependent on the funds available. Among the UN organizations, ICAO spends nearly the lowest percentage of its payroll on training and development. Increases in funding will be necessary to implement the recommendations made by the External Auditor. Proposals to this effect will be made for the budget 1999-2001. Regarding the organization of training courses and the maintenance of statistics it may be noted that only one personnel officer and a secretary combine these tasks with a large range of other personnel duties and responsibilities. To implement the External Auditor's recommendations not only increased funding will be necessary but also the establishment of a full-time training officer post who would exclusively be responsible for training and development.

6.5 **Home leave travel options** (paragraph 87)

6.5.1 The comments on home leave travel have been noted and the review of ICAO's travel arrangements will be extended further to identify possible economies.

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APPENDIX C

STATEMENT OF APPROPRIATIONS AND OBLIGATIONS BY MAJOR PROGRAMME – 1995 [1]

(in United States dollars)

	(1) 1995 Approved Appropriations [2] (Res. A29–29 and C 145/14)	(2) Obligations	(3) Unobligated Balance
General Policy and Direction	1 464 000	1 394 485	69 515
Air Navigation	8 498 000	6 614 815	1 883 185
Air Transport	4 216 000	3 516 512	699 488
Legal	778 000	545 343	232 657
Regional and Other Programmes	17 893 000	14 691 625	3 201 375
Administrative Support	21 616 000	18 677 291	2 938 709
Finance, Public Information, External Relations and Audit [3]	2 899 000	2 447 605	451 395
Total	57 364 000	47 887 676	9 476 324
Reduction Factors:			
Vacancy Rates	(4 357 000)	–	(4 357 000)
Meetings	(429 000)	–	(429 000)
Total	52 578 000	47 887 676	4 690 324

	Approved Estimate	Actual Receipts
Miscellaneous Income	3 554 000	4 048 258

[1] Obligations in Canadian dollars are reflected at the budget rate of Can.$ 1.24 to U.S.$ 1.00.

[2] Includes carried–over amount from 1994 under Meetings of $ 374 000: $ 76 000 under Air Navigation, $ 36 000 under Air Transport and $ 262 000 under Regional and Other Programmes (C 145/14).

[3] Programme: Audit has been changed to Programme: Programmes Evaluation, Audit and Management Review.

APPENDIX D

MEETINGS 1995
STATEMENT OF OBLIGATIONS (*)
(IN UNITED STATES DOLLARS)

	(1) Site	(2) Budget (+)	(3) Total Obligations	(4) Temporary Assistance Salaries, Per Diem and Travel	(5) ICAO Staff Travel and Per Diem	(6) Overtime	(7) All Other Costs
MAJOR PROGRAMME – GENERAL POLICY AND DIRECTION							
Assembly – 31st Session	Montreal	224 900	488 961	410 012	3 597	50 957	24 395
MAJOR PROGRAMME – AIR NAVIGATION		106 600					
SP COM/OPS/95	Montreal		53 192	35 623	–	12 357	5 212
Panel Meetings: – CAP/4	Montreal		744	–	–	744	–
– GNSSP/2	Montreal		3 859	–	–	3 686	173
– DGP/15	Montreal		1 728	–	–	1 670	58
– FLIRECP/1	Montreal		4 448	749	–	3 112	587
Council Committee: – CAEP/3	Montreal		2 266	–	–	2 266	–
Aviation Security Meetings:							
– AVSECP/8	Montreal		473	–	–	349	124
– AH–DE/9	Montreal		1 897	–	–	1 516	381
MAJOR PROGRAMME – AIR TRANSPORT		39 900					
FAL/11	Montreal		43 486	30 915	–	8 155	4 416
Panel Meetings: – ANSEP/2	Montreal		3 103	–	–	2 383	720
MAJOR PROGRAMME – LEGAL		4 600	–	–	–	–	–
MAJOR PROGRAMME – REGIONAL AND OTHER PROGRAMMES							
LIM MID RAN	Cairo		425 135	79 843	188 560	13 737	142 995
Planning Groups: – COM/SG/3	Dakar		7 629	4 495	2 881	–	253
– NAT SPG/31	Paris		1 148	–	–	1 021	127
– EANPG/37	Paris		17 861	9 104	7 401	1 104	252
– FCB/15	Paris		26 440	26 440	–	–	–
– APANPIRG/6	Bangkok		7 175	–	6 006	1 169	–
– MIDANPIRG CNS/ATM SG/1	Cairo		3 253	–	2 540	213	500
– MIDANPIRG ATS/SAR/AIS/SG/1	Cairo		1 105	–	–	146	959
– MIDANPIRG COM/MET/SG/1	Cairo		470	–	–	470	–
– MIDANPIRG/2	Cairo		5 067	–	3 921	652	494
– GREPECAS CNS/ATM SG/4	San Jose		4 143	–	4 143	–	–
– GREPECAS ATS SG/4	Asuncion		7 401	–	6 412	533	456
– GREPECAS AIS/SG/3	Mexico		10 036	5 325	2 542	–	2 169
– GREPECAS COM/SG/5	Habana		4 553	–	4 155	278	120
– GREPECAS CNS/ATM SG/5	Lima		7 663	4 324	2 481	634	224
– GREPECAS/5	Lima		22 030	5 592	15 163	802	473
– GREPECAS COM/SG AFTN/ATN/2	Rio de Janeiro		1 486	–	1 486	–	–
– APIRG/9	Nairobi		31 997	4 723	21 385	3 287	2 602
– APIRG ATS/SG/4	Dakar		6 633	3 492	2 767	84	290
– CNS/ATM/SG/1	Nairobi		16 318	4 780	10 502	–	1 036

	(1) Site	(2) Budget	(3) Total Obligations	(4) Temporary Assistance Salaries, Per Diem and Travel	(5) ICAO Staff Travel and Per Diem	(6) Overtime	(7) All Other Costs
Implementation Meetings:							
– Informal HAJ Meeting	Dakar		3 419	2 466	–	655	298
– DKR/ROB/95	Dakar		161	–	–	–	161
– Informal Mtg. on the AFI AFTN Routing Directory	Dakar		2 200	1 973	–	–	227
– DKR/ROB/95	Dakar		44	–	–	–	44
– GB/SEN/95	Dakar		243	–	–	–	243
– FLO/15	Geneva		5 246	–	4 934	312	–
– TARTAR/3	Paris		1 488	1 488	–	–	–
– FLOW/16	Casablanca		4 579	–	4 541	38	–
– GATE/4	Paris		2 952	2 952	–	–	–
– AIDC/ICD/TF	Canberra		3 547	–	3 547	–	–
– BBACG/8	Yangon		1 664	–	1 664	–	–
– IOACG/3	Male	795 000	2 666	–	2 536	130	–
– ATS/AIS/AATF/2	Bangkok		144	–	–	–	144
– AMTF/3	Christchurch		4 519	–	4 519	–	–
– SEACG/3	Ho Chi Minh City		2 144	–	2 144	–	–
– SWACG/6	New Delhi		5 080	–	5 080	–	–
– ATS/SAR Informal Meeting	Lima		–	–	–	–	–
– PEL/TRG Informal Meeting	Montevideo		6 285	–	5 421	864	–
Seminars and Workshops:							
– WACAF WAFS Satellite Implementation Seminar	Dakar		6 591	2 466	3 772	50	303
– Fourth WACAF Workshop on Aerodrome Maintenance	Dakar		974	–	–	–	974
– RVSM Seminar	Copenhagen		5 303	–	5 303	–	–
– WAFS/SADIS Seminar	Brazov City		4 571	–	4 571	–	–
– EUR/NAT Region Personnel Licensing Seminar	Kiev		4 931	2 000	2 931	–	–
– Aviation Safety Seminar	New Delhi		5 602	–	5 602	–	–
– Second APAC Workshop on Airport Pavements	New Delhi		1 522	1 441	81	–	–
– WGS–84 Implementation Training Course	Cairo		1 658	–	1 036	–	622
– Fifth Regional AVSEC Seminar	Caracas		5 317	–	5 317	–	–
– COSPAS/SARSAT Seminar	Lima		1 065	1 065	–	–	–
– Third Regional AVSEC Seminar	Windhoek		11 656	–	11 656	–	–
– WAFS Satellite Broadcast Implementation Seminar	Nairobi		6 538	–	5 961	–	577
Workshops: – WARFM	Dakar		9 286	4 495	4 592	–	199
– RPW	Dakar		9 035	4 365	4 471	–	199
– FEPW	Warsaw		5 272	2 440	2 405	–	427
– FEPW	Lima		12 293	5 325	6 718	–	250
APA TFG	Sydney		5 771	–	5 771	–	–
Legal Meetings: – Regional Seminar on Air Law	Bangkok		4 335	–	4 000	335	–
		1 171 000	1 359 801	657 893	394 515	113 709	193 684

(*) Obligations in Canadian dollars are reflected at the budgeted rate of Can.$ 1.24 to U.S.$ 1.00.

(+) After reduction factor; includes the carried–over amount of $ 374 000 from 1994 to 1995 (C 145/14).

APPENDIX E

TECHNICAL CO-OPERATION
ADMINISTRATIVE AND OPERATIONAL SERVICES COST
STATEMENT OF APPROPRIATIONS, TRANSFERS AND OBLIGATIONS (1995)

(in United States dollars)

	Appropriations 1995	1995 Obligations	Unencumbered Balance of Appropriations
Major Programme XI	5 876 000	5 376 797	499 203
Income		5 123 412	
Shortfall of Income over Obligations		253 385	
Financed from positive difference from the forward purchase of Canadian dollars		(253 385)	
		-	

— END —