



大会第 35 届会议

行政委员会

议程项目 42: 审议 2001 年、2002 年和 2003 年财政年度的支出、核准账目并审查审计报告

2001 年财政年度

摘要

本文件介绍本组织 2001 年财政年度的账目及其外部审计员报告。有关决议草案见附录 A。财务报表和外部审计员报告见于 Doc 9825 号文件，与本文件同时发布。

大会的行动在第 1.8 和 3.4 段。

1. 国际民航组织的经常方案活动

1.1 大会第 32 届会议批准的 2001 年财政年度核准拨款总额为 55 174 000 美元(第 A32-24 号决议)。根据《财务规定》第 5.2 c)项，理事会批准了总额为 909 000 美元的追加拨款，详见本文件附录 C。根据《财务规定》第 5.6 款，理事会批准向 2001 年结转 4 081 000 美元的未承付拨款余额。因此，2001 年可使用拨款总额达到 60 164 000 美元。

1.1.1 2001 年 2 月，理事会 (C-DEC 162/1) 指出，本组织的财务状况是稳定的，并预期会在当年剩余时间内保持稳定。随着该财政年度的进展，财务状况的确保持了健康。

1.1.2 关于 2001 年的各项拨款，理事会根据《财务规定》第 5.10 款，批准从主要方案行政支助中拨出 77 000 美元；其中，25 000 美元转拨给主要方案航空运输；52 000 美元转拨给法律 (C-DEC 164/8)。

1.1.3 根据《财务规定》第 5.11 款，理事会批准将普遍安全监督审计计划 (USOAP) 项下 280 000 美元的未承付拨款转拨给 2002 年主要方案国际民航组织普遍安全监督审计计划的继续 (C-DEC 165/4)，详见附录 C。

1.1.4 2001年12月31日截止的未承付拨款余额，其中包括理事会依照《财务规定》第5.2款批准的补充拨款，按大会第A33-24号决议要求将用作改善信息和通信技术的资金。已将2 834 058美元的余额转拨给国际民航组织信息和通信技术（ICT）基金，详见附录C脚注4。

1.1.5 就理事会对财务报表和外部审计员报告的审查而言，理事会注意到外部审计员认为，财务报表在所有重大方面公正地反映了本组织2001年12月31日截止的财务状况和业务成果，而且，在审计财务报表过程中引起她注意的本组织的各项账目往来，在所有重要方面均符合本组织的《财务规定》和立法授权。理事会在结束其审查时，充分考虑了外部审计员在其报告中发表的意见和秘书长的评论。

1.1.6 大会第28届(特别)会议在审查1989年财政年度外部审计员的报告时一致认为(A28-WP/23, P/7)，理事会在其今后的报告中，应该包括秘书长根据外部审计员报告的实质性建议意欲采取的行动。据此，本文件附录B对这种行动做了详细介绍。

1.2 货币的远期购买

1.2.1 为使国际民航组织免于遭受按美元分摊会费但大量用加元开支的情况所固有的风险，并且利用两种货币之间的利率差别，对加元采取购买期货的做法。因而得以将加元支出的美元等值冻结在预算的额度以下。

1.2.2 根据远期购买合同，2001年实际支出29 607 338美元，兑收44 695 000加元（平均1.51加元兑换1.00美元），而预算的支出为29 796 667美元（平均1.50加元兑换1.00美元）。从而实现了将加元相关开支稳定在预算内水平的目标。

1.3 2001年预算实行情况

1.3.1 2001年预算实行情况见于附录C。

1.3.2 附录C对每一项主要方案按预算汇率计算的（加元）实际支出，与其各自相关的核准拨款做了比较。支出额为57 228 998元，转拨额280 000元，相对于可供使用的拨款60 164 328元。

1.4 拨款的增加

1.4.1 大会第32届会议通过了第A32-29号决议，对《财务规定》第5.2c)项做了修正，1998年1月1日起生效，试行3年；据此，本组织可以将实际杂项收入任何超出预算的部分用于直接与此类超额杂项收入来源有关的支出，和用于与航空安全和/或加强国际民航组织方案的高效执行有关的新的和未预见到的项目的支出。

1.4.1.1 理事会根据《财务规定》第5.2c)项，批准2001年的最高增加拨款额为940 000美元，实

际增加拨款 909 000 美元，详如下表所示。

根据《财务规定》第 5.2 c) 项 2001 年增加拨款情况

理事会的 决定	主要方案	增加拨款额 (美元)	用途
C 163/4	法律	202 000	ICAO 外交会议费用
C 162/12	普遍安全监 督审计计划	476 000	ICAO 普遍安全监督审计计划的执行
C 161/18	普遍安全监 督审计计划	231 000	安全监督审计结果和成果分析
	合计	909 000	

1.5 会议

1.5.1 2001 年批准的会议预算为 1 278 000 美元，其中包括从 2000 年结转的 140 000 美元和为外交会议增拨的 202 000 美元。按预算汇率 1.50 加元兑换 1.00 美元计算，支出额为 973 816 美元。余下 304 184 美元，部分是由于取消了特别地区空中航行会议和简化手续会议，以及某些地区会议实现了节省所致。关于会议开支的详细报表，见附录 D。

1.6 杂项收入

1.6.1 2001 年实现的杂项收入总额达到 5 870 421 美元，比大会第 32 届会议批准的估计额 3 717 000 美元超出 2 153 421 美元。这一增长主要来自利息收入和出版物销量的增加。根据大会第 A33-24 号决议，将一笔金额为 736 439 美元、属于普通基金利息超出以杂项收入项纳入预算金额的部分，转拨给了信息和通信技术 (ICT) 基金。

1.7 财务报表和外部审计员报告：理事会的评论

1.7.1 2002 年 6 月 10 日 (C166/10)，理事会审议了财务委员会关于 2001 年财务报表和外部审计员报告的审查报告 (见 Doc 9825 号文件)。同意转发这一材料并建议采取下述行动。

1.8 大会的行动

1.8.1 现根据《财务规定》，将 2001 年的账目及其外部审计员报告提交大会。

1.8.2 理事会：

- a) 请大会注意外部审计员关于 2001 年账目的报告和秘书长就审计报告中的建议做出的评论（参见本文件附录 B）；和
- b) 建议大会批准本组织经过审计的账目。表达此意的决议草案见于本文件附录 A。

2. 行政和业务服务费用（AOSC）

2.1 为便于大会了解情况，附录 E 提出一份报表，介绍了 2001 年技术合作行政和业务服务费用的已批准预算、支出和已批准预算的未承付余额，与理事会（C-DEC 161/11）所批准的 2001 年行政和业务服务费用概算的对应情况。

3. 国际民航组织管理的联合国开发计划署活动

3.1 在 2001 年 12 月 31 日截止的一年中，国际民航组织管理的联合国开发计划署（联合国开发署）项目总支出达到 52 767 928 美元。其中，50 413 117 美元是根据政府费用分担安排由政府资金供资，剩下的 2 354 811 美元则是由开发署资金供资。

3.2 联合国开发计划署《财务规章和细则》规定，凡属联合国系统组织的执行机构，均须向开发署署长报送反映署长所拨资金使用情况的账目和外部审计员报告，以便提交给执行局。

3.3 现将 2001 年国际民航组织管理的开发署项目有关账目提交大会通过，并于其后连同外部审计员关于本组织财务报表的报告一并报送联合国开发计划署署长。这些账目和审计报告业经理事会审查，在未做评论的情况下提交给大会。

3.4 大会的行动

3.4.1 理事会建议大会批准反映联合国开发计划署署长拨给国际民航组织的 2001 年资金使用情况的账目，同时注意外部审计员关于本组织财务报表的报告，并指示将该报告及相关账目报送联合国开发计划署署长。表达此意的决议草案见于本文件附录 A。

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附录 A

决议草案

决议 42/...

本组织 2001 年财政年度账目的核准及对其审计报告的审查

鉴于本组织 2001 年财政年度的账目和作为国际民航组织外部审计员的加拿大审计长 — 联合国和各专门机构联合外部审计团成员 — 就其提交的审计报告在缔约国传阅后已提交给大会；

鉴于理事会已经审查了审计报告，并已将其提交大会审查；和

鉴于按照《公约》第八章第四十九条第六款，已对各项支出进行审查；

大会注意到外部审计员关于 2001 年财政年度经过审计的账目的报告和秘书长就审计报告中的建议发表的评论；

大会批准 2001 年财政年度经过审计的账目。

决议 42/...

2001 年财政年度国际民航组织作为执行机构管理的联合国开发计划署项目相关财务报表的核准及对同时涵盖了联合国开发计划署账目的本组织财务报表审计报告的审查

鉴于反映联合国开发计划署署长拨给国际民航组织并由国际民航组织作为执行机构管理的 2001 年资金使用情况的账目，以及作为国际民航组织外部审计员的加拿大审计长 — 联合国和各专门机构联合外部审计团成员 — 就同时涵盖了联合国开发计划署账目的本组织财务报表提交的审计报告在缔约国传阅后已提交给大会；

鉴于理事会已经审查了审计报告，并已将其提交大会审查，以待报送联合国开发计划署署长；和

鉴于联合国开发计划署《财务规章和细则》规定，联合国系统组织受委托执行或实施联合国开发署活动的，应当向开发署署长报送反映署长所拨资金使用情况的账目，以便提交给执行局；而且，此类账目应当附有各组织外部审计员的审计证明，并附加审计报告。

大会：

1. 注意到外部审计员就同时涵盖了本组织作为执行机构管理的联合国开发计划署账目的 2001 年财政年度财务报表提交的审计报告，以及秘书长就审计报告中的建议发表的评论；

2. 批准 2001 年财政年度国际民航组织作为执行机构管理的联合国开发计划署相关账目；和
3. 指示将本组织的财务报表，其中包括国际民航组织管理的联合国开发计划署账目，连同审计报告一并报送联合国开发计划署署长，以便提交给执行局。

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 2001 contained in Addendum No. 1.

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

3. FINANCIAL STATEMENTS AND AUDIT OPINION (paragraphs 8 to 18)

3.1 Paragraph 11 notes that \$2.3 million was received from the group of Contracting States that had agreements with the Council, yet 24 out of 36 of these Contracting States had not met their obligations for the year 2001. It should be noted that the majority of States with agreements paid the amounts owing on their agreements in order to re-instate their voting rights prior to the 33rd Session of the Assembly, and, as it was not mandatory to pay the 2001 instalments and assessments in order to re-instate the voting rights, many States did not pay these during the year.

3.2 Whilst the collection of contributions in arrears lags, the improvements in the collection of current year assessments achieved in 1998, 1999 and 2000 continued to be maintained in 2001 as noted in paragraph 5.1 of my Foreword to the financial statements, with receipts as a percentage of contributions exceeding 93 % in all four years. Collection efforts continue and receipts of \$ 601 689 were recorded in the first 4 months of 2002 relating to amounts owed for 2001 and prior years.

3.3 As indicated in Paragraph 13, the disclosure of liabilities for after-service medical benefits has been provided following an actuarial calculation; the Organization will consider the estimated cost of Regular Programme and AOSC funded staff in the next actuarial evaluation. Currently, the Regular Programme assumes the cost for after-service medical benefits of all staff, including the AOSC staff. In view of the accumulated surplus of approximately \$8.2 million under the AOSC Fund, consideration could be given to charging the AOSC Fund with the cost of the after-service medical benefits of AOSC staff.

3.4 Paragraph 14 refers to a case of non-compliance with ICAO's Procurement Code and where ICAO's financial procedures were not applied. In addition to the corrective measures mentioned in the report which were taken by TCB and FIN, it should be stressed that both the extension for the remainder of year 2001 and the renewal for the year 2002 of the said contract were done after obtaining the timely authorization from Headquarters.

3.5 Paragraphs 15 and 16 refer to a situation where ICAO financial procedures were not followed in case of a Civil Aviation Purchasing Service Fund. In this regard, the following comments are provided.

3.6 Paragraph 15. The contract/purchase order referred to in this paragraph is for a very large amount and involves several payments to the supplier in accordance with scheduled delivery, with the first payment of \$7.2 million to be paid after signing the contract. The funds for this payment were deposited in ICAO's account prior to the signature of the contract. In addition, the government concerned confirmed in writing that funds to cover the total amount of the contract are earmarked and will be deposited in ICAO's account as needed. Furthermore, directives were issued in line with paragraph 1.4.6 of the ICAO Financial Procedures Manual which refers to the Civil Aviation Purchasing Service (CAPS) and states that "the government/administration/agency, which registers with and agrees to participate in CAPS, undertakes to ensure that adequate convertible funds are on deposit with ICAO to cover equipment requisitions submitted and to deposit, without undue delay, any additional amount which may be required, whenever advised by ICAO that the funds on deposit are insufficient to cover the proposed purchases". These provisions ensure that adequate funds are deposited in ICAO's account to meet the Organization's requirements. However, in order to cover situations cited by the External Auditor, paragraph 1.4.6 of the ICAO Financial Procedures Manual will be reviewed to ensure that the Organization is protected financially when dealing with large procurements executed in multiple years.

3.7 Paragraph 16. Cooperation and coordination between the Legal Bureau (LEB) and the Technical Co-operation Bureau is a matter of priority and importance. For the contract referred to in this paragraph, TCB requested LEB's review and advice, which was applied in the final draft of the contract. TCB considered it necessary to delete one sentence in a specific paragraph. TCB believed by removing the sentence, the paragraph would no longer be restricted to one aspect of weakness but would widen the protection for ICAO enabling the Organization to terminate the contract for any legitimate reasons rather than for only one reason related to the delay in depositing of funds. In addition, this change eliminated the need to purchase insurance coverage for the amount of US\$ 1 million. The change had to be applied before signing the contract in the offices of the government department in the recipient country, and there was no time to seek LEB's views before signing of the contract. However, in future, TCB would ensure that further timely consultation with LEB would take place before the signing of contracts.

3.8 Paragraph 17, which refers to Note 3 to the Trust Funds and Management Service Agreements and the Civil Aviation Purchasing Services (CAPS) Funds, correctly reflects recent developments with respect to the mediation. As indicated in Note 3 to last year's financial statements, ICAO has obtained the reimbursement of \$ 430 437 on 5 January 2001 relating to arbitration costs incurred on behalf of a government. Efforts continue to follow up on the matter.

4. MANAGEMENT SERVICE AGREEMENT PROJECTS (paragraphs 19 to 38)

4.1 Paragraphs 19 and 20. These paragraphs give a misleading impression that the Management Service Agreement (MSA), as a methodology and means to provide technical cooperation, was audited. The audit involved specifically 3 projects from one region; two were already audited by EAO and the third was audited by EAO and the External Auditors themselves in the year 2000.

4.2 Paragraph 24. The term "extra-budgetary resources" used in this paragraph could give the wrong impression that MSA projects are funded from extra-budgetary resources of ICAO. It has been long established that ICAO does not provide extra-budgetary resources for its technical cooperation projects.

4.3 Paragraph 26. Similar to all United Nations Organizations, ICAO does not apply its Field Service Staff Rules on local personnel. As a matter of fact, this aspect was realized by UNDP, which is the most involved in local personnel, and established in Section 6.4.2 (Personnel) of Chapter 6 of UNDP Programming Manual dated December 2000, that "The UNDP country office must take all reasonable steps to ensure that the Labour Laws and Regulations of the country programme are respected. This applies irrespective of the management arrangements." Since labour laws are different from country to country, it is not feasible to establish one set of rules and regulations to be applied on all local personnel of ICAO projects, whether they are MSA or other types (local personnel are not restricted to MSA projects). Instead, TCB will develop guidelines and procedures for the drafting of local personnel contracts taking into consideration the practices followed by other UN agencies, particularly UNDP.

4.4 Paragraph 28. The project that was audited includes a large number of Government staff that were transferred to the project under established contracts to become project local staff working full time for the project for specific compensation. However, there are still other Government staff that perform individual tasks for the project and get compensation for them. All these payments were authorized and requested by the Government through the National Project Coordinator (Head of Mission). Nonetheless, measures have already been taken to formalize the services of all Government staff and their compensation under local personnel contracts.

4.5 Paragraph 29. ICAO relevant manuals were strictly applied on international project personnel and local labour laws are applied on local project personnel, as per Government instructions.

4.6 Paragraphs 32 and 33. Since local staff are supervised by and report directly to the local Civil Aviation Authority, ICAO runs almost no risks for their performance and conduct. As a matter of fact, TCB has had to deal with few performance and complaints problems of international project staff, including those on UNDP projects, while there have to date been no reported problems with any of the local staff hired by the Government. However, TCB will request information from UNDP and other UN organizations on this subject.

4.7 Paragraph 34. ICAO, through the Project Coordinator, ensures that no discriminatory policies are practiced and that equal opportunity is taken into account in the recruitment of local personnel. However, TCB will request information from UNDP and other UN organizations on this subject.

4.8 Paragraph 35. TCB has one Standard MSA that we present to States requesting technical cooperation MSA projects. This standard MSA has already been reviewed by LEB, FIN and PBU. When this MSA is accepted without modification it is signed without going back to LEB or FIN. If a modification was insisted upon, be it by the Government or by other funding parties, then in all such cases the MSA is forwarded to LEB and FIN for their review and comments. From our experience, we have many documented cases in which agreement could not be reached between the requirement of the Government and/or the funding institution and the opinion expressed by LEB and/or FIN. In such cases, TCB either refused to take the project or referred the matter to the President of the Council and the Secretary General who have the final decision.

5. REGIONAL OFFICES (paragraphs 39 to 72)

5.1 Formal review of Regional Offices plans (Paragraph 72 - Recommendation 1)

The Secretary General supports the recommendations of the External Auditor for establishing and reviewing a regional office plan for each of the seven regional offices within the strategic framework with clear priorities. Given the need to continue implementing much of the existing programmes, while at the same

time catering to increasing demands for new programmes within the constraints of a zero growth budget environment, it proved to be difficult for the Secretariat to implement the said recommendation in full. Nevertheless, considerable progress has been made in the last triennium in developing a draft business plan for the Paris Regional Office, with an intent to extend the same to other regional offices after the work on this draft plan is completed.

5.2 Better reporting from Regional Offices needed (Paragraph 72 - Recommendation 2)

In relation to external audit's recommendation for a better reporting method from regional offices, it is hoped that the strategic priorities which would be established in the proposed business plan of the regional offices would provide clear directions for the preparation and reporting of the results, the resource costs and the variance from plans for all the regional activities. This would allow to monitor the performance and make conscious decisions in approving the final programme and budget for the regional offices. In order to further enhance and strengthen the reporting methods of regional offices, the Secretary General intends to provide detailed guidelines to Regional Directors on regular reviews of their respective programme implementation and performance against established objectives in each of the regional offices.

6. FOLLOW-UP ON 1999 REPORT

6.1 The ICAO Universal Safety Oversight Audit Programme (USOAP) (paragraphs 73 to 127)

The follow-up report of the 1999 External Auditor Report on the ICAO Universal Safety Oversight Audit Programme reveals that the mandate given to the Safety Oversight Audit Section (SOA) for conducting audits in 1999 - 2001 was successfully met, with a total of 183 audits completed (including 178 Contracting States and five territories), leaving only nine Contracting States to be audited as soon as conditions in those States permit. The external audit follow-up report notes that there has been a very good outcome of the audit process in terms of the identification of safety concerns and the need for providing assistance to States to resolve them. In addition, the follow-up report confirms that significant progress has been made both in terms of further developments regarding the Programme and in the implementation of the 1999 External Auditor's recommendations.

While noting the overall success and achievements of the USOAP, the External Auditor's follow-up report also identifies a number of challenges on hand that will need to be addressed in order for the Programme to successfully and cost-effectively implement its plans with regard to safety oversight as well as the provision of quality assurance (paragraphs 89 to 96 refer).

- a) With respect to the vulnerability of the Audit Findings and Differences Database (AFDD), the Secretariat recognizes the need for appropriate resources to be made available to maintain the system and to provide adequate backup of programming needs. The functions of the AFDD will continue to be a key element of the Programme, particularly as the USOAP expands to other areas of audit, and will need to be supported accordingly beyond 2002.
- b) With the expansion of the USOAP, it is intended that an integrated approach will be taken to all audit activities. In addition and in line with recent Council decisions, SOA is currently undergoing the process of ISO 9001-2000 certification which will provide an internal quality management system for the regular monitoring and

evaluation of the Programme and will assist in ensuring the quality and standardization of auditing processes and procedures. Certification is expected by July 2002.

- c) Regarding the resources required for the long-term sustainability of the USOAP, it is to be noted that funding for the Programme, including preparatory work for the expansion of the Programme to Annex 11 — Air Traffic Services, Annex 14 — Aerodromes, and Annex 13 — Aircraft Accident and Incident Investigation, has been provided for in the budget of the current triennium (2002 to 2004). Provision for the long-term sustainability of the Programme will need to be made in upcoming budget exercises.
- d) As a way of continuously improving the effectiveness of the Programme, SOA requests all audited States to complete an audit or audit follow-up feedback form which solicits comments from the audited State on all aspects of the audit process. The relevant form and confidential pre-addressed envelope is provided at the post-audit briefing meeting and is to be sent by the State directly to the Director of the Air Navigation Bureau. However, to date only approximately fifty percent of audited States have completed and returned the feedback form to ICAO. In order to encourage States to provide ICAO with more feedback, SOA will again hand-deliver the forms established for this purpose during audit and audit follow-up missions and highlight the importance of providing feedback to ICAO. In addition, the forms are now posted on the ICAO website accessible to States, and States are requested to download the form, complete it and forward it to ICAO. In the near future, it is intended to enable States to fill out the form directly on the website and submit it to ICAO in electronic format.
- e) The role and responsibilities of SOA as an auditing section has been well-defined in order to avoid the perception of any conflict of interest and this will continue to be evaluated with the establishment of IFFAS and its contribution toward technical co-operation projects.

APPENDIX C

APPENDIX C
STATEMENT OF APPROPRIATIONS AND EXPENDITURE
BY MAJOR PROGRAMME - 2001
(in United States dollars)

	(1) 2001 Approved Appropriation ¹ (Res. A32-24, C 161/17, C 161/18, C 162/12, C 163/4)	(2) Transfer between Major Programmes (Fin. Reg. 5.10) (C 164/8)	(3) Transfer to 2002 ² (Fin. Reg. 5.11) (C 165/4)	(4) Total (Adjusted) Appropriations (1) + (2) - (3)	(5) Expenditure at Budget Rate ³	(6) Unobligated Balance at 31 December 2001 ⁴ (4) - (5)
Major Programmes						
I. General Policy and Direction	1,601,420	-	-	1,601,420	1,514,024	87,396
II. Air Navigation	8,206,875	-	-	8,206,875	7,993,849	213,026
III. Air Transport	5,124,600	25,000	-	5,149,600	5,046,466	103,134
IV. Legal	948,500	52,000	-	1,000,500	995,761	4,739
V. Regional and Other Programmes	19,759,700	-	-	19,759,700	15,291,654	4,468,046
VI. Administrative Support	22,385,524	(77,000)	-	22,308,524	21,394,379	914,145
VII. Finance, External Relations/ Public Information and Programmes Evaluation, Audit and Management Review	3,418,500	-	-	3,418,500	3,028,546	389,954
Total	61,445,119	0	0	61,445,119	55,264,679	6,180,440
Reduction Factors:						
Vacancy Rates	(3,622,000)	-	-	(3,622,000)	-	(3,622,000)
Meetings	(104,000)	-	-	(104,000)	-	(104,000)
Total	57,719,119	0	0	57,719,119	55,264,679	2,454,440
IX. Universal Safety Oversight Audit Programme to be Funded by Cash Surplus	2,445,209	-	280,000	2,165,209	1,964,319	200,890
Total	60,164,328	0	280,000	59,884,328	57,228,998	2,655,330
VIII. Miscellaneous Income	Approved Estimate				Actual Receipts	
	3,717,000				5,870,421	

¹ Includes the increase in appropriation of \$ 909,000; \$ 202,000 under Legal, and \$ 707,000 under Universal Safety Oversight Audit Programme as well as the carry-over from 2000 of \$ 4,081,000.

² Pursuant to Financial Regulation 5.1.1, the Council approved the transfer to 2002 of \$ 280,000 under Major Programme: Universal Safety Oversight Audit Programme.

³ Expenditure in Canadian dollars is reflected at the budget rate of CAN \$ 1.50 to US \$ 1.00.

⁴ Transferred to ICT Fund (A33-24) including exchange adjustment of \$ 178,728 for a total of \$ 2,834,058.

APPENDIX D

APPENDIX D
MEETINGS 2001
STATEMENT OF EXPENDITURE (*)
(in United States dollars)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Site	Budget (**)	Total Expenditure	Temporary Assistance, Salaries, Per Diem and Travel	ICAO Staff Travel and Per Diem	Overtime	All Other Costs
MAJOR PROGRAMME I - GENERAL POLICY AND DIRECTION						
Assembly - 33rd Session						
Montreal	448,200	435,287	319,089	-	80,905	35,293
MAJOR PROGRAMME II - AIR NAVIGATION						
Panel Meetings: - DGP/18						
Montreal	109,900	3,463	1,442	-	1,886	135
Montreal		10,546	612	-	8,769	1,165
Montreal		1,302	-	-	1,302	-
Paris		4,120	-	4,011	109	-
MAJOR PROGRAMME III - AIR TRANSPORT						
Panel Meetings: - FALP/3						
Montreal		2,106	-	-	1,970	136
Montreal		2,225	-	-	2,132	93
Montreal		11,706	9,985	-	1,660	61
Asuncion		10,994	-	10,994	-	-
Nairobi		5,850	4,230	1,128	-	492
Nairobi		10,816	3,269	7,026	-	521
Bangkok		75	-	-	75	-
Cairo	166,500	7,386	2,353	4,679	-	354
Paris		9,044	4,938	4,106	-	-
Almaty		8,113	300	7,813	-	-
Cairo		5,473	-	5,473	-	-
Nairobi		7,776	-	7,467	-	309
Bangkok		5,898	-	5,898	-	-
Montreal		6,904	2,285	-	2,667	1,952
Seminar: MER TFG						
AFI TFG						
APA TFG						
Environmental Colloquium						
MAJOR PROGRAMME IV - LEGAL						
Legal Seminar						
Nairobi		9,257	-	6,786	-	2,471
Capetown		201,698	162,004	-	28,614	11,080
Montreal	219,100	5,824	5,570	-	254	-
MAJOR PROGRAMME V - REGIONAL AND OTHER PROGRAMMES						
Planning Groups:						
Paris		533	-	-	442	91
Paris		10,116	7,476	2,049	456	135
Brisbane		3,043	-	3,043	-	-
Bangkok		7,203	-	5,958	1,245	-
Bangkok		351	-	-	351	-
Bangkok		671	-	-	671	-
Bangkok		272	-	-	272	-
Cairo		598	-	-	156	442
Cairo		373	-	-	18	355
Cairo		1,642	-	1,215	92	335
Cairo		579	-	-	137	442
Cairo		570	-	-	161	409
Martinique		7,116	-	6,916	200	-
Grand Bahamas		5,005	-	4,794	211	-
Los Angeles		17,373	-	17,373	-	-

(*) Expenditure in Canadian dollars is reflected at the budget rate of Can. \$1.50 to U.S. \$1.00
(**) After reduction factor, includes the carried-over amount of \$140,000 from 2000 to 2001 (C-DEC161/17) and the increase in appropriations of \$502,000 pursuant to Financial Regulation 5.2c) (C-DEC163/4)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Site	Budget (**)	Total Expenditure	Temporary Assistance, Salaries, Per Diem and Travel	ICAO Staff Travel and Per Diem	Overtime	All Other Costs
Canary Islands		18,940	-	16,332	1,140	1,468
Sal		30,108	2,306	24,787	1,768	1,247
Gigiri		5,376	4,358	-	-	1,018
Paris		2,598	2,598	-	-	-
Yaounde		769	-	769	-	-
Dakar		1,723	1,530	-	72	121
Paris		3,014	2,922	-	92	-
Athens		4,400	-	2,636	-	-
Paris		3,374	3,374	-	-	-
Paris		642	-	-	558	84
Brisbane		4,471	-	4,471	-	-
Singapore		3,580	-	3,528	52	-
Bangkok		71	-	-	71	-
Bangkok		160	-	-	160	-
Bangkok		160	-	-	160	-
Bangkok		19	-	-	19	-
Bangkok		106	-	-	106	-
Delhi		1,874	-	1,874	-	-
Denpasar		1,573	-	1,573	-	-
Bangkok		258	-	-	258	-
Cairo		285	-	-	21	264
Bangkok		1,056	-	1,056	-	-
Cairo		703	-	-	98	605
Dubai		672	-	603	44	25
Cairo		591	-	-	162	429
Mexico		7,191	6,991	-	200	-
Mexico		2,677	-	2,677	-	-
Grenada		4,393	-	4,393	-	-
Montego Bay		6,295	-	6,295	-	-
Mexico		5,328	-	5,328	-	-
Lima		1,420	1,420	-	-	-
Cayenne		3,379	-	3,379	-	-
Salvador		883	-	883	-	-
Bogota		995	-	995	-	-
Nairobi		2,481	2,179	-	21	281
Nairobi		2,793	2,278	-	-	515
Nairobi		1,056	1,056	-	-	-
Yaounde		1,799	-	1,799	-	-
Douala		4,249	4,249	-	-	-
Douala		600	600	-	-	-
Kuala Lumpur		823	-	772	51	-
Bangkok		291	-	-	291	-
Cairo		364	-	-	15	349
Cairo		650	-	650	-	-
Dubai		1,219	-	955	239	25
Miami		5,206	-	5,006	200	-
Sta. Cruz		2,198	-	2,198	-	-
Rio de Janeiro		1,811	-	1,811	-	-
Bogota		1,281	1,281	-	-	-
Nairobi		6,603	5,800	-	-	803
		973,816	568,259	201,499	140,553	63,505
		1,278,000				

(**) After reduction factor, includes the carried-over amount of \$140,000 from 2000 to 2001 (C-DEC161/17) and the increase in appropriations of \$202,000 pursuant to Financial Regulation 5.2c) (C-DEC163/4)

APPENDIX E

TECHNICAL CO-OPERATION ADMINISTRATIVE AND
OPERATIONAL SERVICES COST STATEMENT OF APPROVED
BUDGET, EXPENDITURE AND UNENCUMBERED BALANCE OF
APPROVED BUDGET (2001)
(in United States dollars)

	Approved Budget 2001 ¹	2001 Expenditure	Unencumbered Balance of Approved Budget
Major Programme X	4 622 000	4 628 178	(6 178)
Balance of surplus from 1999 ²	254 960		
Surplus from 2000 ²	195 116		
	450 076	144 875	305 201
	5 072 076	4 773 053	299 023
Income		6 165 767	
Excess of Income over Expenditure and Surplus for the Year		1 392 714	

¹ Amount of \$ 4 622 000 approved by Council at its 161st Session (C-DEC 161/11).

² Represents 20% of the surplus for the year for the improvement of the Bureau's efficiency and effectiveness (C-DEC 155/7).

— END —