



## 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

#### 2002 年财政年度

##### 摘要

本文件介绍载于第 9833 号文件中的本组织 2002 年财政年度财务报表及其外部审计员报告。供大会审议的决议草案见附录 F。

大会的行动在第 6 段。

#### 1. 国际民航组织的经常方案活动

##### 1.1 拨款

1.1.1 大会第 33 届会议批准的 2002 年财政年度经常方案活动核准拨款总额为 56 743 000 美元（第 A33-23 号决议），其中包括由现金结余供资、用于继续进行普遍安全监督审计计划剩余部分的 763 000 美元。

1.1.2 根据《财务规定》第 5.6 款，理事会批准从 2001 年财政年度向 2002 年财政年度结转 280 000 美元的未承付拨款（C-DEC 165/4）。

1.1.3 一年之中，理事会根据《财务规定》第 5.2 c)项，批准从杂项收入超额部分（即实际收入超过大会核准的预算收入的部分）中拨款总计 1 215 000 美元，用以支付与此类超额杂项收入来源有关的支出，以及与航空安全和/或加强国际民航组织方案的高效执行有关的项目的支出。有关该项拨款的细节，见本文件附录 B（C-DEC 166/2 和 C-DEC 167/7）。

1.1.4 全年中，秘书长根据《财务规定》第 5.10 款批准主要方案之间转拨款总计 327 000 美元。

1.1.5 根据《财务规定》第 5.6 款，理事会批准从 2002 年财政年度向 2003 年财政年度结转总计为 3 355 466 美元的未承付拨款（C-DEC 167/9）。

1.1.6 由于上述增拨和转拨的结果，全年最终核准拨款额达到 54 882 534 美元。有关此类变动的详

情，见本文件附录 A。

## 1.2 实际支出与预算的比较

1.2.1 较之最终批准的预算，全年实际支出为 54 859 008 美元。关于实际支出与最终批准的预算按主要方案逐一比较的情况，详见附录 A。为本文件目的，以加元产生的支出按 1.54 加元兑换 1.00 美元的预算汇率出账。应该指出，财务报表中报告的支出额为 54 817 941 美元。之所以有此差异，是因为如下文第 1.4 段所述，按照会计政策，财务报表对加元支出是按远期汇率出账的。

## 1.3 会议支出

1.3.1 2002 年批准的会议预算为 1 664 000 美元。其中，965 000 美元是为定于 2002 年、2003 年和 2004 年举行的所有会议提供语文服务的会议专用款。如附录 C 所示，2002 年产生的实际会议开支为 503 774 美元。会议有关未承付余额，包括语文服务专用款，计达 991 000 美元，作为上文第 1.1.5 段提及的结转额的一部分，结转到 2003 年使用。

## 1.4 货币的远期购买

1.4.1 国际民航组织的预算拨款，以及作为拨款资金来源向缔约国分摊的会费，都是按美元批准的，而其大量的开支，则是以加元产生或受到加元的影响。2002 年至 2004 年三年期的预算和分摊的会费均按 1.54 加元兑换 1.00 美元的汇率确定。为了尽量降低风险，保证预算不受潜在汇率波动的影响，理事会批准后对加元实行远期购买。

1.4.2 2002 年至 2004 年三年期内，国际民航组织通过缔约国购买合同买进 151 212 000 加元，平均汇率为 1.556 加元兑 1.00 美元。2002 年，实支 32 276 632 美元，实收 50 221 000 加元。实现了将加元相关支出稳定在预算内水平的目标。

## 1.5 杂项收入

1.5.1 2002 年实现的杂项收入总计 5 017 763 美元，比预算中估计的 4 544 000 美元超出 473 763 美元。这一增长主要来自出版物销量的增加。

## 2. 技术合作方案的行政和业务服务费用

2.1 经大会批准，2002 年财政年度技术合作方案行政和业务服务费用（AOSC）的指示性概算（支出）为 4 399 000 美元。同年，AOSC 收入估计为 4 463 000 美元。全年中，理事会根据《财务规定》第 9.5 款，将 2002 年的概算修订为 5 534 000 美元（C-DEC 164/3），同时将估计收入修订为 5 909 000 美元。

2.2 2002 年 AOSC 的实际支出和收入分别为 4 961 235 美元（不包括用结余资源供资的支出）和 4 327 891 美元。当年业务产生的 633 344 美元的资金缺口，由前些年的结余填补。有关 AOSC 指示性概算与实际收支比较的详情，见附录 D。

### 3. 国际民航组织管理的联合国开发计划署活动

3.1 在 2002 年 12 月 31 日截止的一年中，国际民航组织执行的联合国开发计划署（联合国开发署）项目总支出达到 19 590 255 美元。其中，19 065 554 美元根据费用分担安排由受援国政府供资，剩下的 524 701 美元则是由开发署资金供资。

3.2 联合国开发计划署（开发署）《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署长拨给它们的资金的账目和外部审计员就有关账目提出的报告，以便提交给开发署执行局。

3.3 2002 年国际民航组织执行的开发署项目有关账目载于本组织财务报表附表 F，外部审计员的报告因此也涵盖了开发署项目的账目。现将这些账目提交大会批准，并于其后报送联合国开发署署长。

### 4. 外部审计员的报告

4.1 外部审计员提出的无保留意见认为，本组织 2002 年财务报表在所有重大方面公正地反映了本组织 2002 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。

4.2 外部审计员还报告了对选定的本组织活动进行审查的结果，并提出若干建议供本组织考虑。秘书长对外部审计员报告的评论以及就各项建议拟议的行动，见附录 E。

### 5. 理事会的审查

5.1 2003 年 6 月 11 日，理事会根据《财务规定》第 13.3 款，审查了本组织 2002 年财政年度的财务报表和外部审计员就此提出的报告（9833 号文件）。理事会还考虑了秘书长对外部审计员报告的评论（附录 E）。理事会在仔细审议了财务报表和外部审计员报告之后，同意报送这些文件，并建议采取下述行动。

### 6. 大会的行动

6.1 根据《财务规定》第 13.3 款，现将载于 9833 号文件中的 2002 年财政年度财务报表及其外部审计员报告，以及秘书长对外部审计员报告的评论（附录 E）一并提交给大会。

#### 6.2 理事会建议大会：

- a) 注意外部审计员关于 9833 号文件中所载 2002 年账目的报告和秘书长对外部审计员报告的评论（参见本文件附录 E）；
- b) 批准 9833 号文件中所载本组织经过审计的账目；和

c) 批准本组织执行的联合国开发署项目的相关账目（财务报表附表 F）。

6.3 附录 F 中就上述建议提出两项决议草案，供大会审议。

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APPENDIX A

APPENDIX A  
STATEMENT OF APPROPRIATION AND EXPENDITURE  
BY MAJOR PROGRAMME - 2002  
(in United States dollars)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Major Programmes	Approved Appropriations (Res. A33-23)	Carried-over from prior year (C 165/4)	Increase in Appropriations (C166/2, C167/7)	Transfers among Major Programmes (Fin. Reg. 5.10) (C 167/9)	Transfer to 2003	Total Adjusted Appropriations (1)+(2)+(3)+(4)+(5)	Expenditure at Budget Rate	Unobligated Balance at 31 December 2002
								(6) - (7)
I. General Policy and Direction	1 838 000		110 000	73 000	(991 513)	1 029 487	1 029 487	
II. Air Navigation	8 236 000		514 000		(811 800)	7 938 200	7 938 200	
III. Air Transport	4 491 000		30 000		(73 532)	4 447 468	4 444 727	2 741
IV. Legal	786 000		72 000		(29 713)	828 287	828 287	
V. Regional and Other Programmes	14 761 000		63 000	254 000	(274 859)	14 803 141	14 802 851	290
VI. Administrative Support	21 528 000		426 000	(77 000)	(367 552)	21 509 448	21 509 448	
VII. Finance, External Relations/Public Information and Programmes Evaluation, Audit and Management Review	3 372 000			(216 000)	(245 684)	2 910 316	2 910 316	
VIII. Universal Safety Oversight Audit Programme	968 000	280 000		(34 000)	(153 174)	1 060 826	1 040 331	20 495
	55 980 000	280 000	1 215 000		(2 947 827)	54 527 173	54 503 647	23 526
VIII. Universal Safety Oversight (remainder of Continuation) Audit Programme to be Funded by Cash Surplus	763 000				(407 639)	355 361	355 361	
	56 743 000	280 000	1 215 000		(3 355 466)	54 882 534	54 859 008	23 526
Miscellaneous Income	Approved Estimate 4 544 000						Actual Receipts 5 017 763	

NOTE:  
In accordance with Assembly Resolution A33-23, the positive difference between the budget rate of CAN \$1.54 to US \$1.00 and the forward rate of CAN \$1.556 to US \$1.00 amounting to \$ 255 000 has been transferred to the AVSEC Enhanced Mechanism. This amount is not reflected in the above statement which is prepared at the budget rate; the positive difference is, however, shown in the audited financial statement of the Organization.  
Expenditure in Canadian dollars is reflected at the budget rate of CAN \$ 1.54 to US \$ 1.00.

**APPENDIX B**

**Increases in the 2002 appropriation pursuant to Financial Regulation 5.2 c)**

Council Decision	Major Programme	Increase (US\$)	Description
C 166/2	General Policy and Direction	110 000	Work Process Improvement Project - Phases III and IV
	Air Navigation	315 000	Preparation for ITU WRC 2003/2006; development of quality assurance manual for AIS/MAP; enhancement of ADREP; software for frequency assignment planning; development and implementation of a dangerous goods documentation database
	Air Transport	30 000	Panel-committee web information system
	Legal	72 000	Assistance in the field of aviation war risk insurance; scanning of aeronautical agreements
	Regional and Other Programmes	63 000	COM tables publishing (Lima); ESAF safety oversight seminar/workshop programme
	Administrative Support	266 000	Strengthening Chinese language at ICAO; REGIS; marketing of ICAO publications and electronic media; interoffice connection between HQ and ROs; strengthening of electronic documentation production in LPB
C 167/7	Air Navigation	199 000	Preparation for ITU WRC 2003/2006; development of harmonized safety related guidance material and supporting information database; education and awareness campaign for runway incursions
	Administrative Support	160 000	Implement EDEN; full-text search capabilities for ICAO-NET
Total		1 215 000	

APPENDIX C  
MEETINGS 2002  
STATEMENT OF EXPENDITURES (\*)  
(IN UNITED STATES DOLLARS)

	(1)	(2)	(3)
	Site	Budget (**)	Total Expenditures
<b>MAJOR PROGRAMME I - GENERAL POLICY AND DIRECTION</b>		970 000	81 761
<b>MAJOR PROGRAMME II - AIR NAVIGATION</b>			
Panel Meetings:			
- ATMCP/1	Montreal		5 598
- VAP/14	Montreal		4 112
- OCP/13	Montreal	99 000	5 267
MET DIV	Montreal		50 669
SADISOPSG/7	Cairo		5 611
<b>MAJOR PROGRAMME III - AIR TRANSPORT</b>			
AVSEConf	Montreal		23 143
Panel Meetings:			
- FALP/4	Montreal		973
- ATRP/10	Montreal		5 153
- AEP/4	Montreal		369
AVSEC Panel	Montreal		1 917
- AVSECP/13	Montreal		5 559
- AVSECP/14	Montreal		12 203
AVSEC FAL Seminar	Asia and Pacific Region/9		4 540
AVSEC FAL Seminar	Middle East Region/4		4 865
Workshops/Seminars			
- WARFM	Montreal		13 770
- WARFM	Nairobi		6 177
- STAW/43	Bangkok		4 764
- Prep. Seminar - Worldwide AT Conf.	Santo Domingo	154 000	8 840
- Reg. Prep. Seminar - ATConf/5	Tbilisi		14 776
- AT Lib/Conf	Dubai		6 657
- FEPW	Guatemala		8 891
- AFCAC/ICAO Seminar Prep. ATConf/5	Arusha		5 921
MER TFG	Cairo		3 787
REG TFG	Lima		7 790
- CAR/SAM/TFG	Bangkok		393
- APA TFG	Montreal		6 523
TAG/MRTD/13	Montreal		3 619
AH-DE/13	Montreal		
IETC/3	Montreal		
<b>MAJOR PROGRAMME IV - LEGAL</b>			
SGWI/2	Montreal	45 000	4 833
<b>MAJOR PROGRAMME V - REGIONAL AND OTHER PROGRAMMES</b>			
Planning Groups:			
- MET/SG/6	Nairobi		6 842
- COM SG/6	Nairobi		7 610
- NAT SPG/38	Paris		2 329
- EANPG/44	Paris		11 242
- APASM TF/2	Bangkok		119
- APASM TF/3	Bangkok		71
- AAIS/AATF/9	Beijing		1 508
- ATS/AIS/SAR/SG/12	Bangkok		423
- CNS/ATM/IC/SG/9	Bangkok		332
- ATTF/4	Mumbai		103
- CNS/MET/SG/6	Bangkok		437
- APASM/TF/WG	Bangkok		69
- APANPIRG/13	Bangkok		6 897
- APASM TF/4	Bangkok		-
- MIDANPIRG/7	Cairo		6 193

(\*) Expenditures in Canadian dollars are reflected at the budget rate of Can. \$1.54 to U.S. \$1.00

(\*\*) Provision for language services for Meetings for 2002-2003-2004 has been included under Major Programme - General Policy and Direction in 2002.

	(1)	(2)	(3)
	Site	Budget (**)	Total Expenditures
Planning Groups (cont'd):	- MIDANPIRG AFS/ATN TF/8		317
	- AOP SG/3		255
	- MIDANPIRG CNS/MET SG/5		1 114
	- GREPECAS AGA/AOP/SG/2		5 556
	- GREPECAS ATM/CNS/SG/2		22 669
	- AMCP WG-F		846
	- ATS/AIS/SAR/SG/7		12 559
Implementation Meetings:	- ATN/TF/1		227
	- Second Meeting of the Monitoring Body of the Yamoussoukro Decision		118
	- ASM/TF/2		98
	- RVSM/RNAV/TF/1		107
	- Informal Coordination Meeting ASECNA/IATA/IFALPA and Haj 2003		32
	- Informal Coordination Meeting 10 min. longitudinal Western and Central African FIRs		1 357
	- NAT IMG/20		311
	- NAT IMG/21		2 033
	- FLOE/28		8 682
	- TARTAR/13		60
	- RVSM TF/13		1 498
	- Special ATS Coordination Meeting		13
	- SEACG/10		4 492
	- CMRI/3		-
	- EMARSSH TF/6		151
	- RVSM TF/14		94
	- SCS/TF/7		189
	- RVSM TF/15		214
	- EMARSSH TF/8		295
	- RVSM TF/16		-
	- RVSM/SCM		1 477
	- Special Coordination Meeting/AFG		73
	- SCS/TF/8		-
	- GNSS TF/3		331
	- RNP/RNAV Task Force		462
	- Special Coordination Meeting/Bangkok		1 188
	- Joint Coordination Meeting RVSM		1 050
	- GREPECAS ACG/2		6 481
	- C/CAR WG/2		4 276
	- E/CAR IWG/26		4 027
	- First CAR/DCA Meeting		8 550
	- GREPECAS/11		30 534
- Reg. Prep. Meeting for ITU WRC-2003		-	
- SAM CAA Meeting/7		7 161	
- Reg. Prep. Grp Meeting for ITU WRC-2003		2 632	
Seminars and Workshops:	- Seminar/Workshop on Certification (AOC)		242
	- Reg. Seminar/Workshop on Airworthiness		1 300
	- ALAR Tool Kit Workshop		76
	- Certification of Aerodromes		100
	- RVSM Seminar/Task Force		3 223
	- CAR/SAM ATN/GNSS Seminar		3 849
	- CAR ATS Quality Assurance Workshop		1 119
	- Quality Assurance Workshop		-
	- Airport Pavement Maintenance Seminar		2 840
	- CAR/SAM ATS Quality Assurance Workshop		4 260
	- Training Programme for WGS 84		2 579
		<u>1 664 000</u>	<u>503 774</u>

(\*) Expenditures in Canadian dollars are reflected at the budget rate of Can. \$1.54 to U.S. \$1.00

(\*\*) Provision for language services for Meetings for 2002-2003-2004 has been included under Major Programme - General Policy and Direction in 2002.



**APPENDIX D**

**TECHNICAL CO-OPERATION ADMINISTRATIVE AND  
OPERATIONAL SERVICES COST STATEMENT OF APPROVED  
BUDGET, EXPENDITURE AND UNENCUMBERED BALANCE OF  
APPROVED BUDGET (2002)**  
(in United States dollars)

	Approved by the Assembly	Revised Budget 2002 <sup>1</sup>	Expenditure/ Income 2002	Unencumbered Balance of Approved Budget
<b>Appropriation/Expenditure</b>				
Major Programme XI	4 399 000	5 534 000	4 961 235	572 765
Income	4 463 000	5 909 000	4 327 891	
Excess/(Deficit) of Income over Expenditure	64 000	375 000	(633 344)	

<sup>1</sup> Approved by Council at its 164<sup>th</sup> Session (C-DEC 164/3).

## APPENDIX E

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

1. At the 28<sup>th</sup> 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 2002 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 17)

3.1 In paragraph 10 of the Report, the External Auditor recommends that ICAO reconsider its accounting policy to include a provision for long-outstanding delays for collection of assessed contributions. The introduction of a provision for doubtful collection is not considered appropriate as assessments are binding obligations on Contracting States once approved by the Assembly. Whilst the collection of contributions in arrears lags, the improvements in the collection of current year assessments achieved in the last four years continued to be maintained in 2002 as noted in paragraph 5.1 of my Foreword to the financial statements, with receipts as a percentage of contributions exceeding 93 per cent in all four years. Also, there has been considerable overall improvement in the collection of contributions since the introduction of incentive schemes and the suspension of voting power for States that fail to discharge their financial obligations to the Organization. ICAO is confident that these measures will allow for eventual collection of all arrears.

3.2 Paragraph 11 notes that \$ 736 000 was received from the group of Contracting States that had agreements with the Council, yet 30 out of 35 of these Contracting States had not met their obligations during the year 2002. It should be noted that all but 10 Contracting States with agreements paid the instalments and assessments on their agreements in order to reinstate their voting rights prior to the 34th (Extraordinary) Session of the Assembly. Collection efforts continue, however, it is noted that receipts during the first four months of 2003 are considerably lower than those of the prior year.

3.3 Paragraph 12 makes reference to the inventory control system installed during 2000 and a verification exercise that was carried out in 2002 by the Office for Programmes Evaluation, Audit and Management Review (EAO). The recommendations made by EAO concerning controls and other procedures are in the process of being addressed. ICAO has set up a team to put in place improved internal controls and to validate and update the Property Record System, with the intention to disclose the value of the non-expendable items in the 2003 financial statements.

3.4 As indicated in Paragraph 13, the disclosure of liabilities for after-service medical benefits has been provided by an actuarial calculation. The Organization will consider segregating the estimated cost of Regular Programme and AOSC funded staff in the next actuarial valuation.

3.5 Paragraph 14 refers to a case of non-compliance with ICAO's Procurement Code and where ICAO's financial procedures were not applied. Future actions which do not comply with the approved financial procedures will be brought to the attention of the Secretary General.

3.6 Paragraph 16 refers to a situation where the Finance Branch received a large batch of financial transactions from the UNDP Colombia office in the last week of the closure of the accounts process for 2002. Upon review of the transactions, ICAO noted that there were numerous and significant duplicate transactions and apparent errors in the batch. TCB and Finance have been in almost daily communication with the UNDP Colombia office in attempts to resolve the errors and obtain confirmation as to the accuracy of the transactions in the batch. UNDP Colombia did advise ICAO of a number of significant corrections, but was unable to fully review and correct all the transactions before the completion of ICAO's External Audit. However, the representative did inform us that further corrections would be forthcoming during the course of 2003 when the review by UNDP has been completed. In view of these facts, ICAO management is confident that the transactions amounting to US\$1.3 million, which were included in the batch and which have not been recorded in the accounts, are very likely to be invalid. In the unlikely event that UNDP Colombia advises that the charges are valid, they will be recorded in the 2003 financial statements. If ICAO had recorded the transactions in the accounts, the expenditure of the UNDP Fund would have been \$1.3 million higher and the amount of interoffice vouchers on hand would also have been \$1.3 million higher. There would have been no change to the balance of the Fund and no change to support costs.

#### 4. TECHNICAL COOPERATION PROJECTS (paragraphs 18 to 78)

4.1 Paragraphs 27 to 36 Planning - Roles and Responsibilities. The observation is made that in some instances there is limited information in project documents concerning common obstacles faced by Contracting States. It is acknowledged that this information would assist in better understanding what the project intends to achieve. Accordingly, this matter will be taken into consideration for future action.

4.2 Paragraphs 37 to 41 Planning - Overhead Rates. We agree that it would be desirable to have a system in place to allow the Technical Co-operation Bureau (TCB) to assess the actual cost of managing and reporting on individual technical cooperation projects. To enable us to do this, ICAO would need to have a cost accounting system that identifies support costs specifically related to a project, and such a system is beyond the scope of the new basic financial system. However, during the implementation of the new accounting system, the recommendation to improve the method for determining the overhead support of individual projects will be taken into consideration and improvements made to the extent possible. In addition, the basis for the determination of overhead charges will be documented so as to assure equitable treatment among all States and to ensure that costs are fully recovered.

In the interim, the Organization is charging overhead costs to projects based on the complexity of the project and type of deliveries envisaged. Overhead rates for Management Service Agreement projects are negotiated on an individual cost-recovery basis. The TCB is of the view that the amounts actually received cover the costs incurred. In this regard, a review of the results of operations of the AOSC budget for the last several years shows that the overall income, derived mainly from the execution of projects, exceeds expenditures.

4.3 Paragraphs 46 to 52 - Assessment and Management of Risks. Paragraph 46 recommends improvements in project risk assessment. We agree that more in-depth analysis in the area of risk assessment at the outset and during various stages of project implementation is necessary. Consistent and detailed assessment of all projects is a goal of the TCB.

4.4 Paragraphs 65 to 75 - Monitoring and Reporting. Paragraphs 68 and 69 indicate that, from interviews with Field Operations Sections staff and the review of files, the External Auditor was generally satisfied with the monitoring action taken. However, even though informal monitoring was carried out for many projects, this does not provide complete assurance that all terms and conditions of agreements were met. The observation was also made in paragraph 70 that there is no formal structure to gather information on project activities and that there are no integrated systems that would allow management to analyze and summarize the achievements of each project. It was reported in paragraph 73 that the information on file was not clear as to how projects achieved their objectives.

The TCB will endeavor to address the shortcomings noted by the External Auditor.

## 5. REGIONAL OFFICES (paragraphs 79 to 114)

5.1 The Secretary General welcomes the External Auditor's report on the Regional Offices, Bangkok and Paris and agrees with all of the recommendations. More specifically referring to the recommendation calling for formal annual review of plans with each regional office, the current regional office planning mechanism will be further enhanced and will also be linked to the formulation of the programme budget.

5.2 With regard to the recommendation on the roles and responsibilities of regional offices, they are being revisited and will be clarified in the revised version of the Regional Office Manual, which is scheduled to be released by the third quarter of this year.

5.3 In relation to reporting of the results, the resource costs and the variance from plans for all the major activities of the regions, this recommendation will be considered in conjunction with the regional planning mechanism. The present method of submitting monthly progress reports by the regional offices will be enhanced as part of an ongoing exercise to improve the efficiency of regional offices.

5.4 The current budgetary exercise for the next triennium is expected to address, in addition to long-term challenges and issues, the potential benefits of various projects of the regional programme. In response to the External Auditor's recommendation for publishing regional accomplishments, the Secretary General has already initiated this action, and consequently, the success of recently completed regional projects, such as the Europe, Middle East Asia Route Structure South of Himalayas (EMARSSH), have been given wide coverage. Such accomplishments would also be covered in the Annual Report to the Council.

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## 附录 F

### 决议草案

#### 决议 42/...

##### 本组织 2002 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 2002 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 2002 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 2002 年财政年度经过审计的账目。

#### 决议 42/...

##### 2002 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 2002 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 — 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 2002 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 2002 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。

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