



International Civil Aviation Organization

WORKING PAPER

A36-WP/45

AD/11

20/7/07

Addendum No. 1

21/9/07

ASSEMBLY — 36TH SESSION

ADMINISTRATIVE COMMISSION

Agenda Item 56: Amendment of the Financial Regulations

AMENDMENT OF THE FINANCIAL REGULATIONS

ADDENDUM NO. 1

This Addendum No. 1 presents proposed amendments to A36-WP/45, AD/11.

1. **PROPOSED AMENDMENTS TO A36-WP/45, AD/11**

1.1 The proposed amendments to Financial Regulation 5.2 c) and Financial Regulation 6.2 are set out in the Appendix to this paper.

1.2 One Delegation proposed additional changes to Financial Regulation 7.3 iii) c). However, if the proposed change to Financial Regulation 5.2 c) is adopted by the Administrative Commission, the Delegation agreed to defer any changes to Financial Regulation 7.3 iii) c) to the 182nd Session of the Council and will be in a position to support the Financial Regulation as amended.

Number	Existing Text	Edited Changes	New Complete Text	Comments/Justification
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Article V Appropriations¹

5.2	c) irrespective of a) and b) above, up to the amount by which, for one or more financial years not yet submitted to the Assembly, actual miscellaneous income and any excess net income available in the Ancillary Revenue Generation Fund exceed the amount of income taken into account by the Assembly in approving the appropriations for that year or those years to finance expenditure on projects related to the efficient delivery of the Organization’s Business Plan.	c) irrespective of a) and b) above, up to the amount by which, for one or more financial years not yet submitted to the Assembly, actual miscellaneous income and any excess net income available in the Ancillary Revenue Generation Fund exceeds the amount of income taken into account by the Assembly in approving the appropriations for that year or those years to finance expenditure on projects related to the efficient delivery of the Organization’s Business Plan.	c) irrespective of a) and b) above, up to the amount by which, for one or more financial years not yet submitted to the Assembly, actual miscellaneous income exceeds the amount of income taken into account by the Assembly in approving the appropriations for that year or those years to finance expenditure on projects related to the efficient delivery of the Organization’s Business Plan.	
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Article VI Provision of Funds

6.2	A cash surplus is defined as the difference between accumulated surplus shown in the financial statements under the General Fund and assessments receivable from Contracting States. A cash surplus may be used to meet expenditures and to finance deficits in other Funds such as the Revolving Fund established under Financial Regulation 7.8. The cash surplus at the end of the year prior to the year in which the Assembly is held shall be disposed of in the manner to be decided by the Assembly.	A cash surplus is defined as the difference between accumulated surplus shown in the financial statements under the General Fund and assessments receivable from Contracting States. A cash surplus may be used to meet expenditures and to finance deficits in other Funds such as the Revolving Fund established under Financial Regulation 7.8, subject to Council approval except that the cash surplus at the end of the year prior to the year in which the Assembly is held shall be disposed of in the manner to be decided by the Assembly.	A cash surplus is defined as the difference between accumulated surplus shown in the financial statements under the General Fund and assessments receivable from Contracting States. A cash surplus may be used to meet expenditures and to finance deficits in the Revolving Fund established under Financial Regulation 7.8, subject to Council approval except that cash surplus at the end of the year prior to the year in which the Assembly is held shall be disposed of in the manner to be decided by the Assembly.	
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¹ Non-cash expenditures not requiring an outlay of funds, such as depreciation, amortization and goods and services provided to the Organization without charges, are not included in the appropriations but in the estimates for authorization purposes.