



Corte dei conti

LA SEZIONE DI CONTROLLO PER GLI AFFARI COMUNITARI ED INTERNAZIONALI

Composta dai Magistrati:

Dott.	Giovanni	COPPOLA	Presidente
Dott.ssa	Maria Annunziata	RUCIRETA	Consigliere
Dott.	Giacinto	DAMMICCO	Consigliere
Dott.	Carlo	MANCINELLI	Consigliere
Dott.ssa	Laura	D'AMBROSIO	Consigliere
Dott.	Alessandro	FORLANI	Consigliere

Nell'Adunanza del 18 maggio 2018

Visto il mandato di *external auditor* dell'*International Telecommunication Union (ITU)* conferito alla Corte dei conti dal *Council* dell'ITU e comunicato dal *Secretary-General* dell'Unione in data 12 giugno 2012, nonché il rinnovo per un ulteriore biennio come comunicato dal *Secretary-General* dell'Unione in data 27 maggio 2015;

Visti i principi INTOSAI;

Visti i principi internazionali di audit applicabili all'attività delle Istituzioni superiori di controllo (*International Standards of Supreme Audit Institutions –ISSAI*);

Visto il documento contabile (*Statement I*) ed i prospetti allegati relativi all'anno finanziario 2017 concernenti i progetti finanziati da *United Nations*

Development Programme (UNDP) gestiti dall'International Telecommunication Union (ITU) per l'anno finanziario 2017;

Udito il relatore Consigliere Giacinto Dammicco ed esaminato e discusso su sua proposta l'*audit certificate* sul documento contabile (*Statement I*) relativo all'anno finanziario 2017 e concernente i progetti finanziati da *United Nations Development Programme-UNDP* gestiti dall'*ITU*;

DELIBERA

di approvare l'*audit certificate* sul documento contabile (*Statement I*) relativo all'anno finanziario 2017 e concernente i progetti finanziati da *United Nations Development Programme-UNDP* gestiti dall'*ITU*;

DISPONE

di trasmettere copia di detto *audit certificate* al *Secretary-General* dell'*International Telecommunication Union (ITU)*.

IL RELATORE

F.to Giacinto Dammicco

IL PRESIDENTE

F.to Giovanni Coppola

Depositata in Segreteria il 19 giugno 2018

Il Dirigente

F.to Maria Teresa Macchione



Corte dei conti

Statement I (continued) Audit certificate

We have examined the above Statement I.

Our examination was conducted in application of Article XVII of the financial REGULATION UNDP and financial management of rules and application of section 3 of Article XI of the Agreement signed on 19 June 1990 between the UNDP and the ITU.

The object of our examination consists in the accounts of technical cooperation projects, held in US Dollars, as at 31 December 2017.

The examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances.

On all essential points, the financial statement presents the ITU's financial position as at 31 December 2017 and the results of its operations for the period then ended.

Rome, 18 May 2018

Giacinto Dammicco

Member of the Audit Chamber
for European and International Affairs
of the Italian Corte dei conti

Giovanni Coppola

President of the Audit Chamber
for European and International Affairs
of the Italian Corte dei conti

STATEMENT I
UNITED NATIONS DEVELOPMENT PROGRAMME
(International Telecommunication Union)
Status of Funds as at 31 December 2017

<u>Operating Fund</u>	US\$	US\$
Balance at 31 December 2016 per ITU		720,053.30
Project expenditures 2016 - received after closure		<u>-858,835.00</u>
Balance at 1 January 2017		-138,781.70
Add: SAU advance	0.00	
IOVs	1,329,639.83	
Additional amount of IOVs - period 13	1,305.55	
Remittances to UNDP	-1,500,000.00	
Miscellaneous income and exchange adjustments (net) (Report No. 8)	-61.84	
Miscellaneous items refunded/charged to UNDP (net) (Report No. 8)	<u>0.00</u>	
		<u>-169,116.46</u>
Less: Expenditures and support costs for lines implemented for: self-executed projects (Executing PDRs)	<u>25,682.06</u>	<u>-307,898.16</u>
		25,682.06
Balance at 31 December 2017		<u><u>-333,580.22</u></u>
Represented by:		
Cash at banks and in transit	0.00	
Accounts receivable (Report No. 9)	<u>187,483.54</u>	187,483.54
Less: Accounts payable (Report No. 10)	<u>521,063.76</u>	521,063.76
		<u><u>-333,580.22</u></u>

Certified correct:



Alassane BA
 Chief, Financial Resources Management Department

Approved:



Zhao Houlin
 Secretary General

UNITED NATIONS DEVELOPMENT PROGRAMME
(International Telecommunication Union)

Miscellaneous income, charges and items refunded to UNDP
for the year ended 31 December 2017
(in US dollars)

Miscellaneous income and exchange adjustments

Bank interest income	0.00
Bank charges	-61.84
Net exchange gains/losses on revaluation	0.00
Net exchange gains/losses on other	0.00

Amount to be credited to ITU (debited to UNDP)	Total:	<u>-61.84</u> (Report No. 1)
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Miscellaneous items refunded/charged to UNDP

For financially completed projects

-savings/charges from liquidation of prior years unliquidated obligations	0.00
-miscellaneous charges and refund (net)	0.00
Refund credits on closed projects	0.00
Expenses on closed projects	0.00
AOS on closed projects	0.00

Other items	<u>0.00</u>
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Total:	<u>0.00</u> (Report No. 1)
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UNITED NATIONS DEVELOPMENT PROGRAMME
(International Telecommunication Union)Accounts Receivable as at 31 December 2017
(in US dollars)

	<u>2017</u>	<u>2016</u>
<u>Accounts receivable</u>		
Miscellaneous debits	187,457.54	262,738.09
IOVs in suspense	-	3,853.69
IOV debits (to be adjusted in 2018)	-	6,961.24
Reconciliation corrections	-	858,835.00
Zero balance clearing account	-	132,332.38
Accounts IOVs	26.00	-
TOTAL	<u>187,483.54</u>	<u>1,264,720.40</u>

UNITED NATIONS DEVELOPMENT PROGRAMME
(International Telecommunication Union)

Accounts Payable as at 31 December 2017
(in US dollars)

	<u>2017</u>	<u>2016</u>
<u>Accounts payable</u>		
Transitory liabilities	-	-
Repatriation grant	110,870.24	112,626.77
Accounts payable staff	-	97,694.65
Accounts IOVs	-	9,453.35
Payment instructions not IOV'd	4,722.02	11.00
Non allocated vendor payments	-	59,534.66
Provision for accumulated leave	51,608.79	51,608.79
SAU advance	187,457.54	213,139.60
Unrealized loss/gain	48.41	598.28
Zero balance clearing account	148,659.28	-
Suspense not for ITU	17,697.48	-
TOTAL	<u>521,063.76</u>	<u>544,667.10</u>