



# **Report of the Board of Auditors**

**for the year ended 31 December 2004**

**Volume V**  
**Capital master plan**

**General Assembly**  
**Official Records**  
**Sixtieth Session**  
**Supplement No. 5 (A/60/5 (Vol. V))**

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United Nations • New York, 2005



*Note*

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

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## *Summary*

The Board of Auditors has reviewed the financial and programme management operations of the United Nations capital master plan project for the period from 1 January to 31 December 2004. The Board also audited the financial statements of the United Nations, statement IX and schedule 9.1,<sup>a</sup> as they relate to the project for 2004.

The Board's findings are as follows:

(a) The delay in the approval of the final scope confirmation reports and quality control plans for four design contracts has affected the schedule for the completion of the design development phase;

(b) The Administration did not establish an advisory board, as proposed by the Secretary-General and approved by the General Assembly, to provide advice on financial matters and on overall project issues.

The Board's main recommendations are that, should circumstances warrant, the procedures for the coordination of work and activities among the firms engaged in the design phase should be reviewed to ensure that the work is completed within the envisaged time frame and budget and that the Administration should consider establishing the planned advisory board on financial matters of the capital master plan.

A list of the Board's recommendations is provided in paragraph 8 of the present report.

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<sup>a</sup> See *Official Records of the General Assembly, Fifty-ninth Session, Supplement No. 5* (Vol. I) (A/59/5 (Vol. I)), chap. V.

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## Letter of transmittal

1 July 2005

I have the honour to transmit to you the report of the Board of Auditors on the capital master plan for the year ended 31 December 2004, in accordance with General Assembly resolution 57/292 of 20 December 2002.

*(Signed)* Guillermo **Carague**  
Chairman, Philippine Commission on Audit and  
Chairman, United Nations Board of Auditors

The President of the General Assembly  
New York





## A. Introduction

1. The General Assembly, in section II, paragraph 24, of its resolution 57/292 of 20 December 2002, decided to establish a special account for the capital master plan. The account, encompassing all expenditures relating to the major refurbishment of the United Nations Headquarters complex in New York, is reported on in the statement of income and expenditure relating to United Nations capital assets and construction in progress.<sup>1</sup> Any unexpended balances of appropriations in the construction-in-progress account are carried forward into succeeding bienniums until the project is completed, as stated in the first report of the Board on the capital master plan, covering the biennium 2002-2003 (see A/59/161, para. 1).

2. The Board of Auditors has audited the financial transactions made in respect of the capital master plan and has reviewed its operations for the period from 1 January to 31 December 2004. The opinion of the Board on the financial position, results of operations and cash flows of the capital master plan will be included in its opinion on the financial statements of the United Nations for the biennium ending 31 December 2005. The audit was conducted in accordance with General Assembly resolution 74 (I) of 7 December 1946 and resolution 57/292, in which the Assembly requested the Board of Auditors to initiate oversight activities with respect to the development and implementation of the capital master plan and to report annually thereon to the Assembly. The audit was conducted in conformity with article VII of the Financial Regulations and Rules of the United Nations and the annex thereto, the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency and the International Standards on Auditing.

3. The audit was based on the following broad audit objectives, mentioned by the Board in its progress report on the capital master plan (see A/58/321, para. 2):

(a) To examine capital master plan financial statements, including project accounting, payment and reporting systems;

(b) To evaluate compliance with the United Nations regulations and rules on procurement and contracting;

(c) To determine adherence to the terms of the contract, such as deliverables, time and material provisions;

(d) To review the controls, including internal audit, and processes established to properly manage the project.

4. The review covered the overall implementation of the capital master plan and nine contracts executed in 2004 for an aggregate amount of \$12.4 million for the design development phase. The Board took note of the status of implementation of the plan based on the status of each of the three main interconnected factors: the availability of funding, the availability of swing space and the progress of technical preparations. The Board also looked into the provisions of the contracts and the timeliness of delivery of the expected outputs.

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<sup>1</sup> *Official Records of the General Assembly, Fifty-ninth Session, Supplement No. 5 (Vol. I) (A/59/5 (Vol. I))*, chap. V, statement IX.

5. The present report covers matters that, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations and conclusions have been discussed with the Administration, whose views have been appropriately reflected in the report.

6. A summary of the Board's recommendations is contained in paragraph 8 below. The detailed findings and recommendations are reported in paragraphs 11 to 46.

#### **1. Previous recommendations not fully implemented**

7. In accordance with General Assembly resolution 48/216 B of 23 December 1993, the Board reviewed the measures taken by the Administration to implement the recommendations made in its report for the biennium ended 31 December 2003 (see A/59/161). Details of action taken and the comments of the Board are set out below and are summarized in the annex to the present report. The review showed that of a total of three recommendations, two (66.67 per cent) had been implemented and one (33.33 per cent) was under implementation.

#### **2. Recommendations**

8. **The Board recommends that:**

(a) **The Administration, in coordination with the programme management firm and if warranted under the circumstances, review the procedures for coordination of work and activities among the professional firms engaged for the design phase to ensure that the work is completed within the envisaged time frame and budget;**

(b) **The Secretary-General consider, in the future, establishing the planned advisory board to advise him on financial matters in respect of the capital master plan.**

#### **3. Background**

9. The capital master plan is a planned and managed renovation programme to be implemented over a period of time to remedy the deficiencies of the United Nations Headquarters complex in New York in a comprehensive, systematic and cost-effective manner. The Board recalls the report of the Secretary-General dated 28 June 2000 (A/55/117), in which he stated that a 1998-1999 review had found that the building structures were no longer efficient, exposing delegates, staff members and visitors to a lower chance of survival in case of fire, and that the buildings consumed more energy and presented greater obstacles to accessibility and productivity than did comparable modern buildings.

10. In his report of 20 May 2005 (A/59/441/Add.1), the Secretary-General provided an update on developments relating to the capital master plan since the issuance of his second annual progress report on the implementation of the plan (A/59/441) and sought decisions of the General Assembly on the loan offer made by the host country and on the appropriations necessary to finance the continuation of activities in 2005.

## B. Financial issues

### 1. Financial overview

11. In its resolution 57/292, the General Assembly decided to establish a special account for the capital master plan and appropriated \$25.5 million for the biennium 2002-2003 for design, project management and pre-construction management services for the baseline scope and scope options. It also authorized the Secretary-General to enter into commitments of up to \$26 million for the biennium 2004-2005. In May 2005, the Secretary-General reported expenditures for 2004 of \$14.8 million for the design and project management phases and presented a revised projection of expenditures for 2005 totalling \$25.2 million (see A/59/441/Add.1, annex II).

12. As at 31 December 2004, the cumulative expenditures for the capital master plan amounted to \$26.024 million. Of that amount, \$6.881 million pertained to expenditures for the biennium 2000-2001, \$4.306 million for the biennium 2002-2003 (see A/59/161, para. 26) and \$14.837 million for the period from 1 January to 31 December 2004. The budget performance of the capital master plan as at 31 December 2004 is set out in table 1.

Table 1

#### **Budget performance of the capital master plan for the year ended 31 December 2004**

(Thousands of United States dollars)

<i>Object of expenditure</i>	<i>Allotment<sup>a</sup></i>	<i>Expenditure<sup>a</sup></i>	<i>Percentage of total expenditure</i>	<i>Unencumbered balance</i>
Staff and other personnel costs	3 914	2 181	14.70	1 733
Travel	16	2	0.01	14
Contractual services	17 238	12 074	81.38	5 164
Operating expenses	1 075	549	3.70	526
Acquisitions	47	31	0.21	14
<b>Total</b>	<b>22 290</b>	<b>14 837</b>	<b>100.00</b>	<b>7 451</b>

<sup>a</sup> Grouped according to Integrated Management Information System reporting category by object and by class.

13. Contractual services amounted to \$12.074 million, or 81.3 per cent of the total, a significant increase compared with the \$1.666 million expended in the biennium 2002-2003, which was only 38.7 per cent of the total expenditures of \$4.306 million for the biennium. The increase was brought about mainly by the engagement of firms for the design development phase.

14. Staff, support and other operating costs during 2004 amounted to \$2.763 million (total expenditures of \$14.837 million less contractual services of \$12.074 million), compared with \$2.640 million incurred during the two previous years combined — an increase of 48 per cent. In an effort to minimize operating costs, the Administration reduced its capital master plan staff from 17 (including Security

Service) in 2004 to 14 in March 2005. Likewise, a portion of the office space was sublet in 2004.

15. For 2005, the expenditures estimated for the capital master plan total \$25.26 million, consisting of \$7.458 million for the design development phase and \$17.802 million for the construction documents phase. For 2006, expenditures for the latter phase only are estimated at \$8.198 million. The costs estimated for the completion of the design development and construction documents phases are shown in tables 2 and 3, respectively, and the combined expenditure for the period 2003-2006 for both phases is shown in table 4.

Table 2  
**Cost estimates: design development phase**  
(Thousands of United States dollars)

	2003 <sup>a</sup>	2004 <sup>a</sup>	2005	Total
Design contractual services	612	9 574	3 602	13 788
United Nations project management				
Direct staff costs	1 610	1 721	1 272	4 603
Support costs	181	574	593	1 348
Programme management and consultants <sup>b</sup>	246	2 379	1 465	4 090
Operating and other costs	556	589	526	1 671
<b>Total</b>	<b>3 205</b>	<b>14 837</b>	<b>7 458</b>	<b>25 500</b>

<sup>a</sup> Actual expenditures.

<sup>b</sup> Classified as contractual services in the financial statements.

Table 3  
**Cost estimates: construction documents phase**  
(Thousands of United States dollars)

	2005	2006	Total
Design contractual services	16 183	3 234	19 417
United Nations project management			
Direct staff costs	872	2 616	3 488
Support costs	253	492	745
Programme management and consultants	486	1 317	1 803
Operating and other costs	8	539	547
<b>Total</b>	<b>17 802</b>	<b>8 198</b>	<b>26 000</b>

Table 4  
**Cost estimates: design development and construction documents phases**  
 (Thousands of United States dollars)

	2003 <sup>a</sup>	2004 <sup>a</sup>	2005 <sup>b</sup>	2006 <sup>b</sup>	Total
Design contractual services	612	9 574	19 785	3 234	33 205
United Nations project management					
Direct staff costs	1 610	1 721	2 144	2 616	8 091
Support costs	181	574	846	492	2 094
Programme management and consultants	246	2 379	1 951	1 317	5 892
Operating and other costs	556	589	534	539	2 218
<b>Total</b>	<b>3 205</b>	<b>14 837</b>	<b>25 260</b>	<b>8 198</b>	<b>51 500</b>

<sup>a</sup> Actual expenditures.

<sup>b</sup> Projected expenditures.

## 2. Write-off of losses of cash, receivables and property

16. In line with financial regulation 6.4, the Administration informed the Board that no cash, receivables or non-expendable property pertaining to the capital master plan had been written off during the year ended 31 December 2004.

## 3. Ex gratia payments

17. The Administration informed the Board, in line with regulation 5.11, that no ex gratia payments had been charged against the capital master plan fund during the year ended 31 December 2004.

# C. Management issues

## 1. Programme management

### Overall implementation of the programme

18. The implementation of the capital master plan, as reported by the Secretary-General in his first annual progress report (A/58/599), is dependent on three interconnecting factors: the availability of funding, the availability of swing space and the progress of technical preparations. The Board noted that there had been delays in the overall implementation of the plan that could increase its final cost; the Secretary-General reported that the cost of the plan would escalate at the rate of \$35 million to \$40 million per year of delay (A/57/285, para. 67). The status of each delay factor is discussed in paragraphs 22 to 45 below.

19. Aside from price escalation, the Board is concerned that the continued delay in project implementation exposes the building's occupants and visitors to health and safety hazards and risks. It could also mean high maintenance costs in terms of energy consumption owing to outmoded and relatively inefficient structures and

systems. In addition, the capital master plan would continue to incur more support costs and other operating costs on account of prolonged delays.

20. The Administration informed the Board that support costs and other overhead costs relating to the project should be kept to a minimum, not only during the design and pre-construction phases, but also throughout the implementation of the project. Staff costs, support costs and operating and other overhead expenses comprised 11.6 per cent, 3.8 per cent and 3.9 per cent, respectively, of the total cost of the project. As mentioned in paragraph 14 above, in order to reduce costs, the capital master plan staff was trimmed down from 17 (including Security Service) in 2004 to 14 in March 2005, of which 7 positions remained unfilled as at April 2005. Likewise, in order to minimize overhead costs, part of the office space was sublet to another United Nations office. The Administration, however, noted that understaffing a project of this magnitude during the development phase carried significant risk; hence, attention to detail should be considered in order to prevent problems later in the project.

**21. While the Board recognizes the efforts of the Administration to reduce administrative expenses, it remains concerned that the budget for such costs continued to rise, notwithstanding the fact that the project is still in its pre-construction phase.**

#### **Swing space**

22. The Board noted in its previous report (A/59/161, para. 42) that the projected availability of the United Nations consolidated swing space building (to be called UNDC-5) had been moved from September 2005 to the end of January 2008. This delay of 27 months was caused by factors such as the selection of the architects through a competition instead of using those who had designed other United Nations Development Corporation buildings, and the unresolved issue of financing the construction. The United Nations Development Corporation had planned to issue tax-free bonds to finance the construction, but such a tax-free scheme is not allowed under the United States tax code.

23. The Administration reported in early 2005 that the earliest the building could be completed would now be 2010, meaning that the construction phase would be delayed by another two years and the cost increased by an estimated 3.5 per cent per annum. The Board noted that the latter estimate did not include the new design for the alternative building.

24. The Secretary-General reported in April 2005 that the latest cost estimate for UNDC-5 was \$552 million (exclusive of management and bond costs), plus an additional \$17 million contingency as suggested by the United Nations programme manager. The total estimate of \$569 million is 80 per cent higher than the preliminary estimate of \$315.8 million made in September 2002.

25. On 18 February 2005, another contract was amended to include the exploration of options for swing space for an additional \$153,000. Then on 9 March, the Administration retained the services of a real estate consultant to identify alternatives for swing space with a contract for \$75,000. By 22 April, the Secretary-General had reported that the viability of UNDC-5 was in question owing to the non-passage of legislation by the New York State Legislature allowing its

construction to proceed. As a result, alternative solutions were being considered by the Administration.

26. In his report of 20 May 2005 (A/59/441/Add.1), the Secretary-General suggested that the Organization should continue to support the United Nations Development Corporation in seeking approval to use the proposed site for UNDC-5 since this is in the long-term best interest of the Organization. He stressed, however, that even if the legislation were passed, the building would not be ready for occupancy until 2010 at the earliest. He also stressed that the refurbishment of the complex would begin in 2007, as scheduled, although the delay had already affected the overall schedule and the cost of the project. He stated his belief that the Organization should proceed with leasing space in the New York area and with an on-time refurbishment start date of 2007 because of the current poor condition of the complex and uncertainty regarding the approval of UNDC-5 and its timely construction.

27. The work on the design development submittal phase for the Dag Hammarskjöld Library (contract E) was put on hold pending a decision on the issue of swing space. Likewise, the development of layouts and designs for a primary (off-site) tech centre (contract B) is contingent on a decision to proceed with UNDC-5 or the selection of an alternative off-site location.

**28. The Board is concerned that delays in concluding the swing space issues may further delay the completion of the design development phase, as other works are dependent on the option to be taken, as well as lead to increased costs.**

#### **Progress of technical preparations**

29. The General Assembly requested that the Secretary-General put in place strict control standards for all phases of the capital master plan to ensure that there are no cost overruns and that the project is completed successfully within the envisaged time frame and budget and within the agreed technical specifications (resolution 57/292, sect. II, para. 18). Accordingly, the Administration contracted the services of a programme management firm on 4 October 2004 to oversee the management of design and construction documentation services, among other things.

30. Three phases in the implementation of the capital master plan were set out in the report of the Secretary-General (see A/57/285, annex I), namely, the study phase; the design phase, composed of the preliminary design, design development and construction documentation; and the procurement and construction phase.

31. By May 2005, the refurbishment of the United Nations Headquarters was in the design development phase. The first activity in that phase was the confirmation of the details of the scope of refurbishment of buildings, site and systems, in accordance with General Assembly resolution 57/292, for which the expected output would be a scope confirmation report (see A/59/441, para. 41). That report would be the basis for detailed design development work, as well as the cost estimates. The design development work would be followed by the construction documentation phase, in which the final drawings and specifications to be used for bidding and construction would be prepared (ibid., para. 44).

32. In its review of time lines for deliverables, the Board noted that there had been a delay in the approval of scope confirmation reports relating to four contracts (contracts B, C, D and E) for design development. The contracts called for the reports to be submitted by the professional firms within eight weeks of an orientation meeting and allotted one month for review by the capital master plan staff, allowing a total of approximately three months for approval. However, confirmation reports on the above-mentioned contracts were approved eight months or so after the orientation meeting, and no scope confirmation report for contract F had been approved by April 2005.

33. Besides the swing space issue mentioned above, the Board noted that delays could be attributed to extensive cross-contract coordination and to multiple reviews for accurate scope confirmation wherein the work or output under one contract could affect the work or output under another. An additional delaying factor was the engagement of services of the programme management firm several months after the professional firms had commenced work for the preparation and submission of the scope confirmation reports.

34. The Administration informed the Board that the programme management firm had recommended that the development of drawings and specifications commence only after scope confirmation, technical studies, guidelines and space programming had been largely completed, rather than running in parallel. Consequently, the completion date for design development, previously set at September 2005, was extended to December 2005, and the development of construction documents was expected to be completed by late 2006 or early 2007. The Secretary-General had anticipated that the design development phase would be completed in 2004 and the construction documentation phase by the end of 2005 (*ibid.*, para. 52). **The Board is again concerned that further extension of the design phase may result in further delays in the overall implementation of the capital master plan, with increased cost implications.**

35. The contracts entered into in 2004 for the design development phase and the total amount of \$663,976 paid to the contractors covering the equivalent work completed, which is 7 per cent of the aggregate amount of \$10.09 million as at 31 December 2004, are set out in table 5.



Table 5  
**Status of design contracts entered into in 2004**

(as at 31 December 2004)

<i>Contract</i>	<i>Contract amount</i>	<i>Payment amount</i>	<i>Date of contract</i>	<i>Orientation meeting</i>	<i>Deadline for approval of scope confirmation report</i>	<i>Date of approval of scope confirmation report</i>
<i>(United States dollars)</i>						
A. Functional and relocation programming services	564 375	353 209	2 January 2004		Not required	Not required
B. Provision of architectural and engineering design for infrastructure, basement, garage, North Lawn and United Nations Institute for Training and Research building	3 331 898	111 714	25 June 2004	13 July 2004	7 October 2004	March 2005
C. Architectural and engineering design for General Assembly and Conference Buildings	2 883 713	87 562	25 June 2004	22 July 2004	22 October 2004	March 2005
D. Architectural and engineering design for Secretariat and South Annex building	1 740 605	42 266	22 September 2004	13 October 2004	13 January 2005	March 2005
E. Architectural and engineering design for Dag Hammarskjöld Library building	519 492	23 086	25 June 2004	22 July 2004	22 October 2004	March 2005
F. Provision of design and consulting services	1 057 125	46 139	25 June 2004	19 July 2004	19 October 2004	Still under review
<b>Total</b>	<b>10 097 208</b>	<b>663 976</b>	—	—	—	—

36. The Administration informed the Board that, in coordination with the programme management firm, it would continue to improve coordination on a list of issues which the firm had developed. Those issues are reviewed during weekly meetings of the project managers and at regular biweekly meetings with each design team, as well as at frequent cross-project meetings. The Administration also informed the Board that it would improve other tracking and management steps required to meet the schedule for completion of the design documents for the refurbishment as well as the steps required for reasons of overhead cost control, the production of design documents of the highest quality and the principle of meeting commitments. The Administration noted, however, that the critical steps for starting the refurbishment were the selection and implementation of a swing space solution and the resolution of construction phase funding, and not the completion of the design documents relating to the refurbishment.

37. **The Board recommends that the Administration, in coordination with the programme management firm and if warranted under the circumstances, review the procedures for coordination of work and activities among the professional firms engaged for the design phase to ensure that the work is completed within the envisaged time frame and budget.**

## **2. Procurement and contracting**

### **Possible funding arrangements**

#### *Advisory board*

38. In 2002 the Secretary-General expressed in his report (A/57/285 and Corr.1) his intention, approved by the General Assembly in its resolution 57/292, to establish an advisory board to advise him on financial matters and to provide advice on overall project issues. By May 2005, the advisory board had not yet been established, and only a list of potential candidates selected from among prominent persons had been prepared.

39. The Administration informed the Board that the prominent candidates had declined to serve, despite their expression of support and encouragement for the capital master plan, for the following reasons: (a) the advisory board would require enormous knowledge of the plan itself and an ongoing time commitment on the part of the individuals concerned; (b) they felt that the members of the advisory board would take on an implied liability, which they saw as undesirable; (c) they indicated that such advice was better obtained from working experts in the respective fields; and (d) those persons prominent in their respective fields, by the nature of the expertise involved, could also be competitors, and participation in the advisory board would make them ineligible to compete as contractors. On the basis of that information, a request for expressions of interest had been issued for a firm to act as consultant and adviser on the financing issues. The Administration concluded that an advisory board could not be established at this time.

40. **The Board recommends that the Secretary-General consider, in the future, establishing the planned advisory board to advise him on financial matters in respect of the capital master plan.**

#### *Financing options*

41. In his second annual progress report (A/59/441), the Secretary-General detailed the offer received from the host country of a loan of \$1.2 billion for financing the capital master plan at an interest rate of 5.54 per cent per annum. The total principal and interest to be repaid over the life of the loan, including the construction phase, would amount to \$2.511 billion. On 15 March 2005, the Under-Secretary-General for Management received a formal loan offer from the host country for a repayment period of over 30 years.

#### *Assessed contributions*

42. Another approach to meeting the costs of the capital master plan would be arrangements with Member States involving a cash payment option based on a one-time assessment or multi-year special assessments, requiring a financial outlay, for which a projection of the construction activities and related costs based on certain

assumptions, as well as a working capital reserve, would be needed (see A/59/441/Add.1). The Secretary-General projected an illustrative example of the construction disbursements under the capital master plan, exclusive of swing space costs, and thus of the assessments required (see table 6).

Table 6

**Projected construction disbursements under the capital master plan**

(Millions of United States dollars)

	2003-2006	2007	2008	2009	2010	2011	Total
Range	—	86-186	260-360	220-320	88-188	0-100	—
Mean of range	59	136	310	270	138	40	953

43. With respect to the working capital reserve, the Secretary-General reported that he would submit a proposal to be included in his third annual progress report on the implementation of the capital master plan to the General Assembly at its sixtieth session.

44. The Administration informed the Board that the General Assembly was to take up the loan offer and possibly other funding options at the resumed part of its fifty-ninth session, in May 2005, and that the construction documentation phase would proceed after the design development phase, should a funding decision be taken by the Assembly at the resumed part of its session. A decision was not yet available at the time the present report was finalized.

45. **The Board recognizes that the basic issue to be resolved remains the source of funding requirements, beyond the issue of the legal agreements on the swing space, and that until these two issues are settled, the scheduling and cost of the other activities may be affected.** Although the technical preparations and the swing space are equally important in the implementation of the plan, the capital master plan project will not materialize without the necessary funds. **Thus, the Board is concerned that the preparations undertaken so far could to some extent become irrelevant if the funding arrangements, as well as the appropriate legal arrangements, are not promptly finalized.**

### 3. Cases of fraud and presumptive fraud

46. The Administration informed the Board that there were no cases of fraud or presumptive fraud during the year ended 31 December 2004.

## **D. Acknowledgement**

47. The Board of Auditors wishes to express its appreciation for the cooperation and assistance extended by the Secretary-General, the Under-Secretary-General for Management, the Officer-in-Charge of the capital master plan project and the members of their staffs.

*(Signed)* **Guillermo N. Carague**  
Chairman, Commission on Audit, Republic of the Philippines  
Chairman, United Nations Board of Auditors  
(Lead Auditor)

*(Signed)* **Shauket A. Fakie**  
Auditor-General of the Republic of South Africa

*(Signed)* **Philippe Séguin**  
First President of the Court of Accounts of France

1 July 2005

*Note:* The members of the Board of Auditors have signed only the original English version of the report.

## Annex

### Summary of the status of implementation of recommendations for the biennium ended 31 December 2003\*

<i>Topic</i>	<i>Implemented*</i>	<i>Under Implementation*</i>	<i>Not implemented</i>	<i>Total</i>	<i>Relevant paragraphs in the present report</i>
Procurement and contracting					
Contracts award through bidding	para. 34	—	—	1	—
Programme management					
Design development and construction documentation phases	—	para. 43	—	1	paras. 22-37
Administrative and management costs	para. 45	—	—	1	—
<b>Total</b>	<b>2</b>	<b>1</b>		<b>3</b>	
<b>Percentage</b>	<b>66.67</b>	<b>33.33</b>		<b>100</b>	

\* See A/59/161.