



**INTERNATIONAL CIVIL AVIATION ORGANIZATION**  
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**CANADA**

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A1/39

DATE: 2019-02-19  
PRIORITY: URGENT

**To:** Mr. Marco Ospina Yopez  
Secretary  
LACAC (CLAC)

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**cc:** FAM  
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**From:** Xuemei Liu - Chief Accounting Services Section  
**Subject:** STATEMENT OF FUND BALANCE RLA06801

Attached, please find the Statement of Estimated Fund Balance for the project RLA06801 as at 31 December 2018.

The project reports have been automated through ICAO's ERP system and this standard format is now applied to all projects. This format shows separately the Expenses and the Commitments. The Expenses reflect the costs of goods delivered and services rendered from the first day of the calendar year until the last day of the reporting period in accordance with International Public Sector Accounting Standards (IPSAS). The Commitments reflect the outstanding balance of purchase orders and contracts issued before the end of the reporting year. Future Commitments entered beyond the reporting period reflect the amount of purchase orders and contracts entered into after the reporting year. Note that Commitments are subject to modifications as terms are revised.

In addition to the overall summary report, additional schedules have been included to provide more details. Each schedule provides information on both expenses and commitments. The standard schedules are as follows:

- Contributions and Transfer of Funds
- Expert Expenses and Estimated Commitments
- Administrative Support Personnel Expenses and Estimated Commitments
- United Nations Volunteers Expenses and Estimated Commitments
- Travel on Official Business Expenses and Estimated Commitments
- Travel Mission Expenses and Estimated Commitments
- National Professional Expenses and Estimated Commitments
- Subcontracts Expenses and Estimated Commitments
- Fellowship Expenses and Estimated Commitments
- Equipment Expenses and Estimated Commitments
- Sundry Expenses and Estimated Commitments
- Administrative Overhead Expenses and Estimated Commitments

Since 2008, ICAO has applied the International Public Sector Accounting Standards (IPSAS) for expenditure recognition. These replaced the United Nations System Accounting Standards (UNSAS) and changed the way ICAO records some of its financial transactions.

Provided that no adjustments are made during the Organization's 2018 year-end audit review, this statement represents the final figures for 2018.

Yours faithfully,  
Xuemei Liu

**Statement of Estimated Fund Balance**

**TECHNICAL ASSISTANCE FOR LACAC  
Management Service Agreement  
RLA06801  
As at 31 December 2018  
(in United States dollars)**

**Financial Status from accounts:**

<b>Balance of Surplus (Deficit) as at 1 January 2018</b>	196,198	
<b>Adjustment</b>	-	
	-	
<b>Adjusted Balance of Surplus (Deficit) as at 1 January 2018</b>		196,198
<b>Add/(Deduct):</b>		
Contributions Received (Schedule I)	309,626	
Transfer of Funds to/from Other Funds (Schedule I)	-	
Interest Earned and Accrued	1,774	
Foreign Currency Exchange Gain(Loss) and other Income (Note 5)	-	
Refund of Contributions	-	
Interest Expenses	-	
Refund of Interest Earned	-	
	-	311,401
		507,598
<b>Deduct Expenses (Note 1):</b>		
Experts (Schedule II)	-	
Administrative Support Personnel (Schedule III)	65,558	
United Nations Volunteers (Schedule IV)	-	
Travel on Official Business (Schedule V)	-	
Mission Costs (Schedule VI)	1,653	
National Professionals (Schedule VII)	129,830	
Subcontracts (Schedule VIII)	-	
Fellowships (Schedule IX)	-	
Equipment (Schedule X)	23,310	
Sundry (Schedule XI)	65,952	
Administrative Overhead (Schedule XII) (Note 2)	10,021	
	-	296,324
<b>Fund Balance/(Deficit Balance) as at 31 December 2018</b>		<b>211,274</b>
<b>Deduct outstanding commitments known up to 31 December 2018 (Note 3):</b>		
Experts (Schedule II)	-	
Administrative Support Personnel (Schedule III)	5,497	
United Nations Volunteers (Schedule IV)	-	
Travel on Official Business (Schedule V)	-	
Mission Costs (Schedule VI)	(278)	
National Professionals (Schedule VII)	-	
Subcontracts (Schedule VIII)	-	
Fellowships (Schedule IX)	-	
Equipment (Schedule X)	-	
Sundry (Schedule XI)	100,951	
Administrative Overhead (Schedule XII)	3,716	
	-	109,885
<b>Estimated funds available/(required) (Note 4)</b>		<b>101,390</b>
<b>Future Commitments: beyond 31 December 2018 (Note 3):</b>		11,460
<b>Estimated funds available/ (required) including future commitments beyond 2018 (Note 4)</b>		<b>89,930</b>

## Contributions and Transfer of Funds

### TECHNICAL ASSISTANCE FOR LACAC Management Service Agreement RLA06801 As at 31 December 2018 (in United States dollars)

#### Contributions

Date Received	Customer	Currency	Currency Amount	USD Amount	Exchange Rate	Description
2018/02/22		USD	500	500	1	DOMINICAN REPUBLIC - RLA/06/801
2018/03/12		USD	5,000	5,000	1	ECUADOR - RLA/06/801
2018/03/14		USD	4,985	4,985	1	EL SALVADOR - RLA/06/801
2018/03/15		USD	250	250	1	ECUADOR - RLA/06/801
2018/03/15		USD	9,985	9,985	1	HONDURAS - RLA/06/801
2018/03/19		CAD	6,365	5,000	0.79	CUBA - RLA/06/801
2018/03/21		USD	40,121	40,121	1	MEXICO - RLA/06/801
2018/03/21		USD	113,704	113,704	1	PERU - RLA/06/801
2018/03/22		USD	9,985	9,985	1	HONDURAS - RLA/06/801
2018/04/05		USD	5,000	5,000	1	BOLIVIA - RLA/06/801
2018/04/23		USD	5,000	5,000	1	PARAGUAY - RLA/06/801
2018/05/03		USD	5,000	5,000	1	URUGUAY - RLA/06/801
2018/05/11		USD	5,000	5,000	1	PANAMA - RLA/06/801
2018/05/24		USD	12,887	12,887	1	COLOMBIA - RLA/06/801
2018/05/29		USD	290	290	1	TRANSPORTES AEROMAR SA DE CV, Mexico - RLA/06/801
2018/06/11		USD	6,656	6,656	1	VENEZUELA - RLA/06/801
2018/07/09		USD	250	250	1	REPUBLICA DOMINICANA - RLA/06/801
2018/07/30		USD	13,092	13,092	1	CHILE - RLA06801
2018/08/13		USD	5,000	5,000	1	ARUBA - RLA06801
2018/08/20		USD	250	250	1	CAYMAN ISLANDS - RLA06801
2018/09/14		USD	46,401	46,401	1	BRASIL - RLA06801
2018/10/11		USD	285	285	1	HONDURAS - RLA06801X
2018/11/16		USD	4,985	4,985	1	HONDURAS - RLA06801J
2018/12/11		USD	10,000	10,000	1	URUGUAY - RLA06801P
			310,991	309,626		

#### Transfer To/From Other Funds

Date Received	Currency	Currency Amount	USD Amount	Exchange Rate	Description
		-	-		

**Expert Expenses and Estimated Commitments**

**TECHNICAL ASSISTANCE FOR LACAC  
Management Service Agreement  
RLA06801  
(in United States dollars)**

**Financial Status From Accounts as at 31 December 2018**

<b>Purchase Order No.</b>	<b>Resource No.</b>	<b>Expert</b>	<b>Salary</b>	<b>Other Entitlements</b>	<b>Travel Costs</b>	<b>DSA</b>	<b>Total</b>
		<b>Total</b>		-	-	-	-

**Commitments outstanding (POs and Contracts) known up to 31 December 2018**

<b>Purchase Order No.</b>	<b>Resource No.</b>	<b>Expert</b>					<b>Total</b>
		<b>Total</b>					-

**Grand Total (Expenses and Commitments)**

\* Purchases or charges which are not covered by Purchase Orders.

## Administrative Support Personnel Expenses and Estimated Commitments

### TECHNICAL ASSISTANCE FOR LACAC Management Service Agreement RLA06801 (in United States dollars)

#### Financial Status From Accounts as at 31 December 2018

Resource No.	Expert	Salary	Bonus	Accrued Leave	Medical Insurance	Others	Total
101405	IVAN LA CRUZ ELISES	11,000	915	-	-	-	11,915
101407	LUIS NUNEZ CARION	15,487	1,238	-	-	-	16,724
101556	VERONIKA JANET MEZA RODRIGUEZ	14,850	1,265	-	-	-	16,115
103516	ARLETTE ANTUANET ELIAS GUTIERREZ	5,788	-	-	-	-	5,788
103621	FORTUNATA BARRIENTOS MARQUEZ	4,400	400	-	-	-	4,800
104103	VIVIAN VALERIA PAUCAR CISNEROS	9,350	765	-	-	-	10,115
99999	VARIOUS / OTHERS	-	-	-	-	100	100
<b>Total</b>		<b>60,874</b>	<b>4,584</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>65,558</b>

#### Commitments outstanding (POs and Contracts) known up to 31 December 2018

Purchase Order No.	Resource No.	Expert	Total
22704830	101405	IVAN LA CRUZ ELISES	1,000
22704830	101407	LUIS NUNEZ CARION	1,450
22704830	101556	VERONIKA JANET MEZA RODRIGUEZ	1,350
22704890	103516	ARLETTE ANTUANET ELIAS GUTIERREZ	447
22704830	103621	FORTUNATA BARRIENTOS MARQUEZ	400
22704830	104103	VIVIAN VALERIA PAUCAR CISNEROS	850
<b>Total</b>			<b>5,497</b>
<b>Grand Total (Expenses and Commitments)</b>			<b>71,055</b>

\* Purchases or charges which are not covered by Purchase Orders.

**United Nations Volunteers Expenses and Estimated Commitments**

**TECHNICAL ASSISTANCE FOR LACAC  
Management Service Agreement  
RLA06801  
(in United States dollars)**

**Financial Status From Accounts as at 31 December 2018**

<b>Purchase Order No.</b>	<b>Resource No.</b>	<b>Expert</b>	<b>Total</b>
	<b>Total</b>		-

**Commitments outstanding (POs and Contracts) known up to 31 December 2018**

<b>Resource No.</b>	<b>Expert</b>	<b>Total</b>
	<b>Total</b>	-

**Grand Total (Expenses and Commitments)** -

\* Purchases or charges which are not covered by Purchase Orders.

## Travel on Official Business Expenses and Commitments

**TECHNICAL ASSISTANCE FOR LACAC**  
**Management Service Agreement**  
**RLA06801**  
(in United States dollars)

**Financial Status From Accounts as at 31 December 2018**

TA No.	Resource No.	Expert	DSA	Terminal Allowance	Travel cost	Others	Total
<b>Total</b>			-	-	-	-	-

**Commitments outstanding (POs and Contracts) known up to 31 December 2018**

TA No.	Resource No.	Expert	DSA	Terminal Allowance	Travel cost	Others	Total
<b>Total</b>			-	-	-	-	-
<b>Grand Total (Expenses and Commitments)</b>							-

\* Purchases or charges which are not covered by Purchase Orders.

## Travel Mission Expenses and Estimated Commitments

**TECHNICAL ASSISTANCE FOR LACAC**  
**Management Service Agreement**  
**RLA06801**  
(in United States dollars)

**Financial Status From Accounts as at 31 December 2018**

TA No.	Resource No.	Expert	DSA	Terminal Allowance	Travel cost	Others	Total
204144	44507	MARCO OSPINA YÉPEZ	(384)	-	-	-	(384)
30233	55339	VICTOR MANUEL HERNANDEZ SANDOVAL	1,252	-	785	-	2,037
<b>Total</b>			<b>868</b>	<b>-</b>	<b>785</b>	<b>-</b>	<b>1,653</b>

**Commitments outstanding (POs and Contracts) known up to 31 December 2018**

TA No.	Resource No.	Expert	DSA	Terminal Allowance	Travel cost	Others	Total
29339	103516	ARLETTE ANTUANET ELIAS GUTIERREZ	-	-	(278)	-	(278)
<b>Total</b>			<b>-</b>	<b>-</b>	<b>(278)</b>	<b>-</b>	<b>(278)</b>
<b>Grand Total (Expenses and Commitments)</b>							<b>1,375</b>

\* Purchases or charges which are not covered by Purchase Orders.



## National Professional Expenses and Estimated Commitments

### TECHNICAL ASSISTANCE FOR LACAC Management Service Agreement RLA06801 (in United States dollars)

#### Financial Status From Accounts as at 31 December 2018

Resource No.	Expert	Salary	Bonus	Accrued Leave	Medical Insurance	Others	Total
44507	MARCO OSPINA YÉPEZ	129,830	-	-	-	-	129,830
<b>Total</b>		<b>129,830</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>129,830</b>

#### Commitments outstanding (POs and Contracts) known up to 31 December 2018

Purchase Order No.	Resource No.	Expert	Total
<b>Total</b>			<b>-</b>
<b>Grand Total (Expenses and Commitments)</b>			<b>129,830</b>

\* Purchases or charges which are not covered by Purchase Orders.

**Subcontracts Expenses and Estimated Commitments**

**TECHNICAL ASSISTANCE FOR LACAC  
Management Service Agreement  
RLA06801  
(in United States dollars)**

**Financial Status From Accounts as at 31 December 2018**

Purchase Order No.	Purchase Order Description	Total
Local Subcontracts		
International Subcontracts		
<b>Total</b>		-

**Commitments outstanding (POs and Contracts) known up to 31 December 2018**

Purchase Order No.	Purchase Order Description	Total
Local Subcontracts		
International Subcontracts		
<b>Total</b>		-

**Grand Total (Expenses and Commitments)**

-

\* Purchases or charges which are not covered by Purchase Orders.

**Fellowship Expenses and Estimated Commitments**

**TECHNICAL ASSISTANCE FOR LACAC  
Management Service Agreement  
RLA06801  
(in United States dollars)**

**Financial Status From Accounts as at 31 December 2018**

<b>Purchase Order No.</b>	<b>Resource No.</b>	<b>Expert</b>	<b>Tuition</b>	<b>Stipend</b>	<b>Travel</b>	<b>Medical</b>	<b>Other</b>	<b>Total</b>
<b>Local Fellowships</b>								
<b>International Fellowships</b>								
<b>Total</b>			-	-	-	-	-	-

**Commitments outstanding (POs and Contracts) known up to 31 December 2018**

<b>Purchase Order No.</b>	<b>Resource No.</b>	<b>Expert</b>	<b>Tuition</b>	<b>Stipend</b>	<b>Travel</b>	<b>Medical</b>	<b>Other</b>	<b>Total</b>
<b>Local Fellowships</b>								
<b>International Fellowships</b>								
<b>Total</b>								-
<b>Grand Total (Expenses and Commitments)</b>			-	-	-	-	-	-

\* Purchases or charges which are not covered by Purchase Orders.

## Equipment Expenses and Estimated Commitments

**TECHNICAL ASSISTANCE FOR LACAC**  
**Management Service Agreement**  
**RLA06801**  
(in United States dollars)

**Financial Status From Accounts as at 31 December 2018**

Purchase Order No.	Purchase Order Description	Total
International Operation and Maintenance *		23,310
Local		
<b>Total</b>		<b>23,310</b>

**Commitments outstanding (POs and Contracts) known up to 31 December 2018**

Purchase Order No.	Purchase Order Description	Total
International Operation and Maintenance Local		
<b>Total</b>		<b>-</b>
<b>Grand Total (Expenses and Commitments)</b>		<b>23,310</b>

\* Purchases or charges which are not covered by Purchase Orders.

## Sundry Expenses and Estimated Commitments

**TECHNICAL ASSISTANCE FOR LACAC  
Management Service Agreement  
RLA06801  
(in United States dollars)**

Financial Status From Accounts as at 31 December 2018

Purchase Order No.	Purchase Order Description	Total
<b>Professional Liability Insurance</b>		
	Report costs	
	Other Sundry Expenses *	65,952
<b>Total</b>		<b>65,952</b>

Commitments outstanding (POs and Contracts) known up to 31 December 2018

Purchase Order No.	Purchase Order Description	Total
<b>Professional Liability Insurance</b>		
	Report costs	
	Other Sundry Expenses *	100,951
<b>Total</b>		<b>100,951</b>
<b>Grand Total (Expenses and Commitments)</b>		<b>166,902</b>

\* Purchases or charges which are not covered by Purchase Orders.

## Administrative Overhead Expense and Estimated Commitments

**TECHNICAL ASSISTANCE FOR LACAC**  
**Management Service Agreement**  
**RLA06801**  
(in United States dollars)

**Financial Status From Accounts as at 31 December 2018**

Overhead Accounts		Amount	Percentage	Amount of Overhead
2	All Admin Support Personnel	65,558	3.50%	2,295
4	Travel on Official Business International	1,653	3.50%	58
5	All National Professionals	129,830	3.50%	4,544
15	Operation & Maintenance Equipment Costs without Purchase Order	23,310	3.50%	816
18	All Sundry/Misc Costs	65,952	3.50%	2,308
<b>Total</b>				<b>10,021</b>

Purchase Order No.	Purchase Order Description	Amount of Overhead
<b>Total</b>		<b>-</b>

**Other Administrative Overhead**

**Total Expenses** **10,021**

**Commitments outstanding (POs and Contracts) known up to 31 December 2018**

Overhead Accounts		Amount	Percentage	Amount of Overhead
2	All Admin Support Personnel	5,497	3.50%	192
4	Travel on Official Business International	(278)	3.50%	(10)
5	All National Professionals	-	3.50%	-
6	Travel on Official Business Local	-	3.50%	-
9	Local Subcontract without Purchase Order	-	3.50%	-
12	Individual & Group Local Training	-	3.50%	-
14	Exp & Non Exp International Equipment Costs without Purchase Order	-	3.50%	-
15	Operation & Maintenance Equipment Costs without Purchase Order	-	3.50%	-
16	Exp & Non Exp Local Equip Costs without Purchase Order	-	3.50%	-
18	All Sundry/Misc Costs	100,951	3.50%	3,533
19	Professional Liability Insurance	-	0.00%	-
<b>Total</b>				<b>3,716</b>

Purchase Order No.	Purchase Order Description	Amount of Overhead
<b>Total</b>		<b>-</b>

**Total Commitments** **3,716**

**Grand Total (Expenses and Commitments)** **13,737**

\* Purchases or charges which are not covered by Purchase Orders.

## **Notes to the Statement of Estimated Fund Balance**

### **TECHNICAL ASSISTANCE FOR LACAC Management Service Agreement RLA06801 As at 31 December 2018**

1. Expenses represent the costs of goods delivered and services rendered from the first day of the calendar year until the last day of the reporting period in accordance with International Public Sector Accounting Standards (IPSAS).
2. Administrative Overhead is calculated as per the project agreement. Administrative Overhead is recognized periodically on the basis of cost incurred except for equipment or services procured. Where equipment or services have been procured, the Administrative Overhead is calculated on the total procurement value and recognized based on the stage of completion. The stage of completion is estimated (1) ninety percent progressively recognized until and when a purchase order is issued and, (2) the remaining ten percent is recognized upon final delivery.
3. Commitments represent the outstanding balance of purchase orders and contracts as at the end of of the reporting year. Future Commitments represent the amounts of purchase orders and contracts after the reporting year.
4. The estimated funds available/(required) represents the net available resources for information and planning purposes.
5. Foreign Currency exchange gain (Loss) represents the Exchange Gain (Loss) on the revaluation of cash and cash equivalents, accounts receivables and payables denominated in currencies other than US dollars at the UN exchange rate applicable at the reporting date and the exchange gain/loss recognized on the