



APPENDIX 2

Annex No. 2 – 1.4242.944.00330.03

Final statement of accounts prepared by the Buildings Division

**Former WMO building  
Cost verification**

**Position April 19, 2004**

Enterprises	Awards – Estimates	Payments	Balance
<b>1. Frei &amp; Stéfani</b>	<b>1,060,930.00</b>	<b>1,060,930.00</b>	<b>0.00</b>
1.1 Expenses	41,714.50	41,714.50	0.00
<b>2. Engineering consultants</b>	<b>585,000.00</b>	<b>585,000.00</b>	<b>0.00</b>
2.2 Expenses		0,00	0.00
<b>3. DAEL</b>	<b>182,537.00</b>	<b>170,537.00</b>	<b>12,000.00</b>
3.1 Authorization	8,893.00	8,893.00	0.00
3.2 Additional authorization I	4,406.00	4,406.00	0.00
3.3 Fees I	146,068.00	146,068.00	0.00
3.4 Additional authorization II	11,170.00	11,170.00	0.00
3.5 Fees II			0.00
3.6 Occupation permit	12,000.00		12,000.00
<b>4. Public domain</b>	<b>8,000.00</b>		<b>8,000.00</b>
<b>5. Favre &amp; Guth Pool</b>	<b>8,333,400.00</b>	<b>8,333,400.00</b>	<b>0.00</b>
5.1 Invitation to tender	3,358,000.00	3,154,400.00	203,600.00
5.1 Fee balance + safety concept + physicist (see point 5)	-203,600.00	0,00	-203,600.00
5.2 Additional study	400,000.00	400,000.00	0.00
5.3 Additional authorization I	950,000.00	950,000.00	0.00
5.4 Additional authorization II	329,000.00	329,000.00	0.00
5.5 Agreement/additional fees + accident	3,500,000.00	3,500,000.00	0.00
<b>6. Seydoux-DMB SA</b>	<b>1,285,000.00</b>	<b>1,285,000.00</b>	<b>0.00</b>
<b>7. FG Pool reproductions</b>	<b>170,000.00</b>	<b>141,129.95</b>	<b>28,870.05</b>
<b>8. Contractor</b>			
8.1 Main contract	57,690,415.55	57,311,500.00	378,915.55
8.2 Additional contract	51,000,000.00	56,880,000.00	-5,880,000.00
8.3 Amendment 3 (project manager's cabins)	5,880,000.00	0.00	5,880,000.00
8.4 Amendment 4 (sanitation GBI and GBII)	114,922.00	86,000.00	28,922.00
8.5 Amendment 5 (IMPACT premises adaptation) – IT)	95,000.00	47,500.00	47,500.00
	0.00	0.00	0.00
	65,000.00	0.00	65,000.00
8.6 Amendment 6 (printshop technologies adaptation)	158,000.00	0.00	158,000.00
8.7 Amendment 7 (free flow restaurant)	298,000.00	298,000.00	0.00
8.8 Agreement on accident-related expenses	79,493.55	0.00	79,493.55
8.9 Expenses for extension of guarantees amendment no.2			
<b>9. Surveyor</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>0.00</b>
9.1 Main contract	70,000.00	70,000.00	0.00
<b>10. Geotechnical studies</b>	<b>31,250.00</b>	<b>31,250.00</b>	<b>0.00</b>
10.1 Main contract	31,250.00	31,250.00	0.00
<b>11. Asbestos report</b>	<b>4,400.00</b>	<b>4,400.00</b>	<b>0.00</b>
<b>12. Miscellaneous</b>	<b>1,104,648.70</b>	<b>929,779.70</b>	<b>174,869.00</b>
12.1 ICC	79,980.00	79,980.00	0.00
12.2 Reymond – building model	12,733.00	12,733.00	0.00
12.3 SIG –connection charges, project manager	524,603.00	349,734.00	174,869.00
12.4 SPS – Site surveillance	361,179.20	361,179.20	0.00
12.5 DSR (bouquet)	6,829.00	6,829.00	0.00
12.6 AXA insurance company	119,324.50	119,324.50	0.00

<b>TOTAL</b>	<b>70,56,295.75</b>	<b>69,964,641.15</b>	<b>602,654.60</b>
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Correction by auditor  
Lalive legal fees

57,811.65  
70,625,107.--

[Appendix 3 follows]

APPENDIX 3

Annex No. 3 - 1.4242.944.00330.03

Final statement of accounts prepared by the Finance Division – December 31, 2003

BPS Amendment No.3:	(114,922)
BPS Amendment No.5:	(89,398)
Asbestos report:	(4,750)
(-2,400-2000-350)	
Inventory (correction):	(4,830)
Lalive fees:	57,811.65
SIG Fees project manager's cabins:	349,734.10
(174,867 + 174,867.10)	
Discrepancy with heliography budget - credit carried over:	2,017.30

Inventory counted twice by Buildings Division

CFC codes	Amount	Total 1	Readjustment	Total 2
Fees	12,487,749	12,492,579	195,663.05	12,688,242.05
Preparatory work	7,494,980	7,494,980	-31,250.00	7,463,730.00
Major work	48,796,310	48,796,310		48,796,310.00
Special services and equipment and external supplies	833,336	833,336		833,336.00
	<u>69,612,375</u>	<u>69,617,205</u>	<u>164,413.05</u>	<u>69,781,618.05</u>

58,992,391 main  
10,619,984 additional  
1,954,696 contractor's fees + adaptation

Geotechnical studies  
Deriaz budgeted under 17.1.692 in 20012001 (non former WMO). Correction not requested by the Office of the Controller.

CFC code costs (including contractor's costs)

Public domain	-8,000
Occupation permit	-12,000
<b>Total awards</b>	<u>71,547,071</u>
Contractor's costs + adaptation use	-1,954,696
	69,592,375
Public domain	8,000
Occupation permit	12,000
	<u>69,612,375</u>

-31,250.00

Total awards (table cost control May 10, 2004)

SIG - connection charges project manager's cabins: 524,603 - 349,734.10

	71,547,071.00	71,547,070.58	69,781,618.05	Reconciliation
Controller)	-1,954,696.00	-913,966.63	31,250.00	Dérjaz geotechnical studies (2000-2001 regular budget authorized by the
	8,000.00	8,000.00	-2,017.30	Shortfall credit carried over-budget/heliographs
	12,000.00	12,000.00	174,868.90	
	-114,922.00	-89,398.00	4,400.00	asbestos report (1999 regular budget authorized by the Controller)
	-89,398.00	-350.00	114,922.00	BPS Amendment No. 3 (regular budget authorized by the Controller)
	-4,750.00	3,940.50	12,000.00	Occupation permit (not incurred/not authorized by the Controller)
	57,811.65	-0.70	8,000.00	Public domain (not incurred/not authorized by the Controller)
authorized	349,734.10	57,811.65	12,733.00	Reymond building model (including 4,333 - in 2000-2001 on regular budget
	2,017.30		115,385.00	by the Controller
	-31,250.00		361,179.00	Special insurance (contractor's fees)
			6,829.00	SPS site surveillance (regular budget authorized by the Controller)
			3,940.50	Site bouquet (sum not entered as a fixed asset for Finance)
			-0.70	Additional AXA site insurance
				Difference(s)/AXA site insurance

Figured presented in management report

Final figure from audit by Mr. Reber

70,625,107.45

(discrepancy of 0.05)

APPENDIX 4

WIPO – June 3, 2004  
1.4242.944.00330.03

STATEMENT OF COSTS AS AT DECEMBER 31, 2003 Annex No.4, page. 1 –

Final statement of accounts for former WMO building, prepared by the external auditor

	APPROVED BUDGETS			BUILDINGS DIVISION			FINANCE DIVISION		
	September 22, 2000	July 31, 2003	Awards	Payments	Balance to be paid	Payments	Balance to be paid	Former WMO budget incorporated in former WMO budget account no. 400.11.02	
1	1,060,930.00	1,060,930.00	1,060,930.00	1,060,930.00		1,060,930.00			
1.1	Expenses		41,714.50	41,714.50		41,714.50			
2	Engineering consultants	585,000.00	585,000.00	585,000.00		585,000.00			
3	DAEL	156,320.00	156,320.00	170,537.00		170,537.00			
4	Public domain		8,000.00	8,000.00			8,000.00		
5	Favre & Gulth	3,358,000.00	3,358,000.00	3,154,400.00		3,154,400.00			
5.1	Favre & Gulth		-203,600.00						
5.2	Favre & Gulth	400,000.00	400,000.00	400,000.00		400,000.00			
5.3	Favre & Gulth	950,000.00	950,000.00	950,000.00		950,000.00			
5.4	Favre & Gulth		329,000.00	329,000.00		329,000.00			
5.5	Favre & Gulth		3,500,000.00	3,500,000.00		3,500,000.00			
6	Seydoux	1,285,000.00	1,285,000.00	1,285,000.00		1,285,000.00			
7	Favre & Gulth Reproduction	120,000.00	120,000.00	141,129.95		140,534.10	31,483.20		
	<b>CORRECTIONS by the auditor</b>								
				-595.85	595.85		-2,017.30		
8.1	BPS Contractor main contract	51,000,000.00	51,000,000.00	51,000,000.00		51,000,000.00			
8.2	Additional contracts	5,880,000.00	5,880,000.00	5,880,000.00		5,880,000.00			
8.3	Amendment No. 3		114,922.00	86,000.00		86,000.00	28,922.00	No (Budgeted under 18.2.723)	
8.4	Amendment No. 4			47,500.00		47,500.00	47,500.00		
8.5	Amendment No. 5								
8.6	Amendment No. 6								
8.7	Amendment No. 7								
8.8	Agreement on accident-related expenses	298,000.00	298,000.00	298,000.00		298,000.00		No (Budgeted under 15.4.549)	
8.9	Extension of guarantee			79,493.55		79,493.55			
9	Surveyor		70,000.00	13,628.50		13,628.50	79,493.55		
10	Geotechnical studies	31,250.00	31,250.00	31,250.00		31,250.00	56,371.50	No (Budgeted under 17.1.692)	
11	Asbestos report	4,750.00	4,750.00	4,750.00		4,750.00		No (Budgeted under 18.2)	
	<b>CORRECTIONS by the auditor</b>								
				-350.00		-350.00			
12.1	ICC	80,000.00	80,000.00	79,980.00		79,980.00			
12.2	Remond – building model			12,733.00		12,733.00		No	
12.3	SIG – Connection charges			524,603.00		349,734.10	174,868.90	Yes (Budgeted under 17.4.731 and 18.3.731)	
12.4	SPS, site surveillance			361,179.20		361,179.20		No	
12.5	DSR (bouquet)			6,829.00		6,829.00		No	
12.6	AXA insurance company			115,384.70		115,384.70		No	
	Insurance for second extension until the end of September 2003			3,939.80		3,939.80		No	
	Occupation permit			12,000.00			12,000.00		
	<b>CORRECTIONS by the auditor</b>								
				57,811.65		57,811.65			
	Laalive legal fees								
	<b>Total</b>	59,000,000.00	68,824,172.00	70,625,107.40	69,995,485.55	69,995,485.55	659,621.85	70,625,107.40	
	Payments and balances to be paid								

Final statement of accounts for former WMO building, prepared by the external auditor

Appendix 4, page 2

	BUILDINGS DIVISION		FINANCE DIVISION	
		Balance to be paid		Balance to be paid
	<b>CARRY OVER OF CREDITS REQUESTED ON DECEMBER 31, 2003</b>			
8.9	BPS contractor	79,493.55		79,493.55
	Extension of guarantee			
8.4	BPS contractor	47,500.00		47,500.00
	Amendment No. 4			
8.6	BPS contractor	65,000.00		65,000.00
	Amendment No. 6			
8.7	BPS contractor	158,000.00		158,000.00
	Amendment No. 7			
7	Favre & Guth	28,870.05		31,483.20
	Reproduction			
	<b>CORRECTIONS BY THE AUDITOR</b>			
9	Surveyor	595.85	Invoice of March 2, 2004	-2,017.30
		56,371.50		56,371.50
		<b>435,830.95</b>		<b>435,830.95</b>
	<b>TO BE ADDED TO THE CARRY OVER OF CREDITS</b>			
8.3	BPS contractor	28,922.00		28,922.00
	Amendment No. 3			
12.3	SIG – Connection charges	174,869.00		174,869.00
	Public domain	8,000.00		8,000.00
	Occupation permit	12,000.00		12,000.00
		<b>223,791.00</b>		<b>223,791.00</b>

[Appendix 5 follows]

APPENDIX 5

Swiss Federal Audit Office

Annex No. 5 – 1.4242.944.00330.03

**AUDIT OPINION**

I have audited the financial statements contained in the detailed accounts relating to the renovation, modernization and extension of the former World Meteorological Organization (WMO) building by the World Intellectual Property Organization (WIPO), drawn up on June 3, 2004. The detailed construction accounts are presented as annex no. 4 to my detailed report. It is the responsibility of the Director General to prepare these financial statements and my role consists in expressing an opinion on the statements, based on the audit which I have conducted.

My audit has been conducted in accordance with the Common Auditing Standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. These standards require me to plan and conduct the audit so as to obtain reasonable assurance that the financial statements are free of serious errors. An audit consists in particular in examining, by means of sampling and as the auditor considers necessary in the circumstances, the documentary evidence supplied in support of the amounts and the data appearing in the financial statements. I believe that the audit which I have conducted provides a reasonable basis for the opinion which I have put forward.

In my opinion, these financial statements do not present in an appropriate manner the financial situation as at June 3, 2004, as well as the results of the transactions and movements of funds on the same date, given that I have not been able to verify the validity of all the 1.4 million francs contained in the additional invoice sent by the general contractor on May 24, 2004, and which do not appear in the financial statements (see paragraphs 40 to 50 of my detailed report).

Setting aside the reservation expressed in the previous paragraph, I am of the opinion that the WIPO transactions which I have verified by means of sampling as part of my audit have, on all the essential points, complied with the Financial Regulations and authorizations granted by the Organization's deliberative bodies.

In accordance with Article 6 of the Mandate for the Auditing of Accounts, annexed to the WIPO Financial Regulations, I have also drawn up a detailed report on my audit of the detailed construction accounts relating to the renovation, modernization and extension of the former WMO building, dated November 1, 2004.

Bern, November 1, 2004

K. Grüter (signed)

Director  
SWISS FEDERAL AUDIT OFFICE

(Auditor)

[End of Annex and of document]