



Report of Independent Auditors

To the Board of Governors of the International Monetary Fund

Opinions

We have audited the accompanying financial statements of each of the accounts of the International Monetary Fund indicated in the table below (collectively referred to as the “Administered Accounts”), which comprise the statements of financial position as of April 30, 2022 and 2021, and the related statements of comprehensive income and changes in resources and of cash flows for the periods indicated in the table below, including the related notes (collectively referred to as the “financial statements”).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of each of the Administered Accounts indicated in the table below as of April 30, 2022 and 2021, and the results of each of their operations and each of their cash flows for periods indicated in the table below in accordance with International Financial Reporting Standards as issued by the International Accounting Standards Board.

Administered Accounts	
<i>Technical Assistance and Special Purpose Accounts</i>	
Supplementary Financing Facility Subsidy Account (SFF Subsidy) (2)	Administered Account – People’s Bank of China (People’s Bank of China) (1)
Somalia Administered Account (Somalia) (1)	Administered Account for Sudan (Sudan) (4)
Administered Account for Ukraine (Ukraine) (5)	Administered Account – Japan (Japan) (1)
Framework Administered Account for Selected Fund Activities (Framework - SFA) (1)	Administered Account – Switzerland (Switzerland) (3)
<i>Interim Holdings of Resources Accounts</i>	
Framework Interim Account (Framework Interim) (1)	Administered Account for Interim Holdings of Voluntary Contributions for Fund Activities (Voluntary Contributions) (1)
(1) Statements of comprehensive income and changes in resources and of cash flows for the years ended April 30, 2022 and 2021.	
(2) Statements of comprehensive income and changes in resources and of cash flows for the period from May 1, 2021 to August 1, 2021 (date of liquidation) and for the year ended April 30, 2021.	
(3) Statements of comprehensive income and changes in resources and of cash flows for the period from May 1, 2021 to March 3, 2022 (date of liquidation) and for the year ended April 30, 2021.	
(4) Statements of comprehensive income and changes in resources and of cash flows for the period from May 10th, 2021 (date of inception) to April 30, 2022.	
(5) Statements of comprehensive income and changes in resources and of cash flows for the period from April 8th, 2022 (date of inception) to April 30, 2022.	