



Twentieth session
Agenda item 81 (a)

AUDIT REPORTS RELATING TO EXPENDITURE BY SPECIALIZED AGENCIES AND
THE INTERNATIONAL ATOMIC ENERGY AGENCY: (a) EARMARKINGS AND
CONTINGENCY AUTHORIZATIONS FROM THE SPECIAL ACCOUNT OF THE EXPANDED
PROGRAMME OF TECHNICAL ASSISTANCE

Audit reports for the year ended 31 December 1964 relating to
expenditure by specialized agencies and the International
Atomic Energy Agency of technical assistance funds earmarked
from the Special Account

Twenty-first report of the Advisory Committee on
Administrative and Budgetary Questions to the
General Assembly at its twentieth session

1. The Advisory Committee on Administrative and Budgetary Questions has considered a note by the Secretary-General^{1/} submitting, in accordance with paragraph 7 of General Assembly resolution 519 A (VI), the audit reports for the year ended 31 December 1964 relating to expenditure by specialized agencies^{2/} and the International Atomic Energy Agency of technical assistance funds earmarked from the Special Account of the Expanded Programme of Technical Assistance.
2. The audited financial statements of the United Nations as a participating organization in the Expanded Programme of Technical Assistance are presented in the financial reports and accounts for the year ended 31 December 1964. Also included in the same document are financial statements in respect of the secretariat

^{1/} Official Records of the General Assembly. Twentieth Session, Annexes, addendum 1 to item 81, document A/6071, p. 2.

^{2/} International Labour Organisation, Food and Agriculture Organization of the United Nations, United Nations Educational, Scientific and Cultural Organization, International Civil Aviation Organization, International Telecommunication Union, World Health Organization, World Meteorological Organization, Universal Postal Union.

of the Technical Assistance Board as well as a statement showing the status of funds of the Special Account for the Expanded Programme of Technical Assistance as at 31 December 1964.^{3/} The relevant comments of the Advisory Committee are to be found in the Committee's second report to the General Assembly at its twentieth session (A/5941).

3. The combined statement reproduced as annex I of the note by the Secretary-General^{4/} shows that the total funds earmarked during the year under review from the Special Account to the ten organizations participating in the Expanded Programme (i.e., including the United Nations) amounted to \$58,217,639. Obligations were incurred during 1964 to a total of \$56,386,998 for project costs (\$51,796,684) and administrative and operational service costs (\$4,590,314). The unencumbered balance of earmarkings as at 31 December 1964 thus amounted to \$1,830,641, which, together with savings and miscellaneous income of \$2,079,374, resulted in a total balance as at 31 December 1964 of \$3,910,015 to revert to the Special Account.

4. The Advisory Committee has studied the reports submitted by the external auditors on the accounts of the several agencies and it notes that audit certificates without specific observations have been issued for all agencies. The Committee has taken note of comments by the auditors related to the savings on liquidation of obligations incurred in previous years by one of the agencies, to the effect that a less conservative calculation of outstanding obligations could be made in order to reduce the amount of such savings in future. The combined statement shows that the total savings for all agencies on that account amounted to almost \$2 million to revert to the Special Account.

^{3/} Official Records of the General Assembly, Twentieth Session, Supplement No. 6 (A/6006), statements IV, VI and VII.

^{4/} A/6071, pp. 5 and 6.