



Seventeenth session  
Agenda item 68 (a)

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

Audit reports for the year ended 31 December 1961 relating to  
expenditure by specialized agencies and the International Atomic  
Energy Agency of technical assistance funds allocated from the  
Special Account

Thirty-ninth report of the Advisory Committee on Administrative and Budgetary  
Questions to the General Assembly at its seventeenth session

1. In accordance with paragraph 7 of General Assembly resolution 519 A (VI) of 12 January 1952, the Advisory Committee on Administrative and Budgetary Questions has considered a note by the Secretary-General (A/5268) submitting the audit reports for the year ended 31 December 1961 relating to expenditure by the International Atomic Energy Agency and specialized agencies of technical assistance funds allocated from the Special Account of the Expanded Programme of Technical Assistance.
2. The total of allocations (and other credits) made during the year under review from the Special Account to organizations participating in the Expanded Programme amounted to \$44,660,262. Obligations were incurred during the year to a total of \$35,406,546, excluding costs charged to funds provided by recipient Governments for local costs. The unencumbered balance of earmarkings as at 31 December 1961 thus amounted to \$9,253,716 which, together with savings and miscellaneous income of \$839,359, resulted in a total balance as at 31 December 1961 of \$10,093,075.
3. The Advisory Committee has studied the reports submitted by the external auditors on the accounts of the several agencies and it notes that, as regards the accounts themselves, no observations or reservations have been made by the auditors.