

7. The External Auditor may make such observations with respect to his findings resulting from the audit and such comments on the Secretary-General's financial report as he deems appropriate to the Council or to the Assembly or to the Secretary-General.
8. Whenever the External Auditor's scope of audit is restricted, or he is unable to obtain sufficient evidence, the External Auditor shall refer to the matter in his report, making clear the reasons for his comments and the effect on the financial position and the financial transactions as recorded.
9. In no case shall the External Auditor include criticism in his Report without first affording the Secretary-General an adequate opportunity of explanation on the matter under observation.

RESOLUTION A.302(VIII)

*Adopted on 23 November 1973
Agenda item 22*

SUPPLEMENTARY ESTIMATES FOR 1973

THE ASSEMBLY,

RECALLING ANNEX (C) of Resolution A.255(VII) authorizing an amount of US \$2,026,700 in respect of budget appropriations for calendar year 1973,

FURTHER RECALLING that the available appropriations for 1973, after the carry-over of \$93,786 from 1972, amount to \$2,120,486,

NOTING that the seventh extraordinary session of Council recommended approval of maximum supplementary estimates for 1973 in the amount of \$94,400,

FURTHER NOTING that the seventh extraordinary session of Council recommended approval of the assessment on Member States, when the final accounts for 1973 have been cleared, of only the actual supplementary estimates that will be necessary to meet the excess of expenditure over the available appropriations for 1973,

RESOLVES that:

- (1) the following maximum supplementary appropriations are voted for the purposes mentioned hereunder:

	US \$
Section I	68,400
Section II	<u>26,000</u>
	<u>94,400</u>

- (2) only the supplementary estimates that have been actually incurred are to be assessed on Member States.