

General Assembly

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Administrative and statutory matters

(a) Closing of the audited administrative accounts of the seventeenth financial period (2008-2009)

1. In accordance with the provisions of Article 23(2) of the Statutes, paragraph 11 of the Financing Rules attached to the Statutes, and regulation 17(2) of the Financial Regulations, the audited accounts for the two years of the seventeenth financial period (2008-2009) were submitted to the Executive Council for examination at its eighty-fifth and eighty-eighth sessions. Furthermore, this document has been favourably reviewed at the 90th session of the Executive Council (CE/DEC/7(XC)).
2. The audited accounts for the financial year 2008 were forwarded to the eighty-fifth session of the Executive Council endorsed by both the Auditors and the Committee on Budget and Finance. The Executive Council recommended the General Assembly in its decision CE/DEC/7(LXXXV) to approve them. The General Assembly in its eighteenth session approved them in resolution 560(XVIII) in accordance with regulation 17(2) of the Financial Regulation.
3. The audited accounts for the financial year 2009 were submitted to the eighty-eighth session of the Executive Council also endorsed by both the Auditors and the Committee on Budget and Finance. The Executive Council recommended the General Assembly in its decision CE/DEC/6(LXXXVIII) to approve them. The Secretary-General in accordance to regulation 17(2) of the Financial Regulations will forward the report of the 88th Executive Council to the General Assembly at its nineteenth session for approval.
4. The statement which appears on page 3 shows the budgetary results of the two financial years, as well as the surplus balance on the General Fund from the period 2008-2009, amounting, on 31 December 2010, to 485,419.96 euros. This amount corresponds to the balance of the contributions owed for previous years and received during the period 2008-2009.
5. The other financial periods with surplus balances on closing were 1976-1977, 1982-1983, 1984-1985, 1990-1991, 1992-1993, 1994-1995, 1996-1997, 1998-1999, 2000-2001, 2002-2003, 2004-2005 and 2006-2007
6. The General Assembly authorized the use of the surplus balance from the financial periods 1994-1995, 1996-1997, 1998-1999, 2000-2001, 2002-2003 and 2004-2005, as a budgetary allocation for the two-year periods 1998-1999 [Resolutions 372 and 373 (XII)]; 2000-2001 [Resolutions 396 and 402 (XIII)], 2002-2003 [Resolution 433 (XIV)]; 2004-2005 [Resolution 463(XV)], 2006-2007 [Resolution 496(XVI)] and 2008-2009 [Resolution 524(XVII)] respectively, to reinforce the activities of the Organization's programme of work.

The balance of the surplus of the period 2006-2007 was allocated to the Provision for After Service Health Insurance and to the Fixed-Asset Replacement Fund, in accordance with decision CE(DEC/5(LXXXVIII)) of the Executive Council and with resolution A/RES/572(XVIII) of the General Assembly.

7. Regarding the surplus of the financial period 2008-2009, the Executive Council in decision CE/DEC/6(LXXXVIII) authorized the Secretary-General to accrue this surplus in the "Special Contingency Fund". This is in accordance with the criteria established in resolution A/RES/572(XVIII) and under the terms stipulated in Annex 4 of document A/18/15. Furthermore, and in accordance to the terms under which this Special Contingency Fund has been established, the Secretary-General will present in due time to the Executive Council a concrete proposal for the allocation of these funds.

RESULTS OF THE SEVENTEENTH FINANCIAL PERIOD 2008-2009
at 31 December 2010

(in euros)

	2008	2009	2008-2009
Budgetary appropriations	12.148.000,00	12.962.000,00	25.110.000,00
Budgetary receipts :			
. Member's contributions	10.182.607,08	10.446.862,24	20.629.469,32
. Amounts approved by the 17th General Assembly :			
- from publications account	306.000,00	408.000,00	714.000,00
- from sundry income	458.009,00	394.750,48	852.759,48
- from the 2004-2005 surplus	158.000,00	489.249,52	647.249,52
	----- 11.104.616,08	----- 11.738.862,24	----- 22.843.478,32
Budgetary expenditure	(11.857.375,89)	(13.140.244,91)	(24.997.620,80)
Budgetary cash deficit	(752.759,81)	(1.401.382,67)	(2.154.142,48)
. Arrears contributions received	832.903,95	1.806.658,49	2.639.562,44
. Reimbursement to the Working Capital Fund of advances to the General Fund to cover annual cash shortfalls	(752.759,81)	(1.401.382,67)	(2.154.142,48)
	----- 80.144,14	----- 405.275,82	----- 485.419,96
Surplus	80.144,14	405.275,82	485.419,96