



Twenty-first session  
Agenda item 78 (b)

AUDIT REPORTS RELATING TO EXPENDITURE BY SPECIALIZED AGENCIES  
AND THE INTERNATIONAL ATOMIC ENERGY AGENCY

ALLOCATIONS AND ALLOTMENTS FROM THE SPECIAL FUND

Audit reports for the year ended 31 December 1965 relating to expenditure  
by executing agencies of funds allocated from the Special Fund

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

1. The Advisory Committee on Administrative and Budgetary Questions has considered a note by the Secretary-General<sup>1/</sup> submitting to the General Assembly, in accordance with article 25.3 of the Financial Regulations of the Special Fund,<sup>2/</sup> the audit reports for the year ended 31 December 1965 relating to expenditure by executing agencies<sup>3/</sup> of funds allocated from the Special Fund.

<sup>1/</sup> Official Records of the General Assembly, Twenty-first Session, Annexes,  
addendum 2 to agenda item 78, document A/6512, p. 2.

<sup>2/</sup> Article 25.3 of the Financial Regulations reads as follows:

"The annual accounts showing the consolidated financial position of the Special Fund, with audit certificate from the United Nations Board of Auditors and their report, if any, shall be transmitted to the United Nations General Assembly."

<sup>3/</sup> The 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, International Bank for Reconstruction and Development, International Atomic Energy Agency.

2. The audited financial statements of the United Nations as an executing agency of the Special Fund are presented in the financial reports and accounts for the year ended 31 December 1965.<sup>4/</sup> Also included in the same document are financial statements in respect of the administrative budget of the Managing Director and a statement showing the status of income and allocations of the Special Fund as at 31 December 1965. The relevant comments of the Advisory Committee on the financial reports and accounts are to be found in the Committee's first report to the General Assembly at its twenty-first session (A/6376).
3. The combined statement reproduced as annex 1 to the note by the Secretary-General<sup>5/</sup> shows that the balance of allocations and other available funds as at 31 December 1964 was \$150,393,772, while miscellaneous income and exchange adjustments (net) surrendered to the central fund amounted to \$3,646. Unliquidated commitments at 31 December 1964 were \$41,366,344. The total of funds allocated during 1965 to the ten executing agencies (including the United Nations) amounted to \$83,124,281. During the same period, cash disbursements were \$66,346,569 and the unliquidated balance of commitments and obligations amounted to \$58,897,700 at 31 December 1965. Taking into account a sum of \$7,175 recorded under the item "Miscellaneous income and exchange adjustments (net)", the balance of allocations and other available funds left on 31 December 1965 was accordingly \$149,650,949.
4. The Advisory Committee has studied the reports submitted by the external auditors of the executing agencies on the accounts of these agencies and it notes that audit certificates without observations have been issued for all the agencies except one. The Committee has taken note of the observations by the auditors contained in paragraphs 3 to 8 of annex 4 (b) of the audit report<sup>6/</sup> and understands that consultations are being held between the parties concerned to satisfy the comments of the auditors.
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4/ Official Records of the General Assembly, Twenty-first Session, Supplement No. 6 (A/6306), statements V, VIII, IX and X.

5/ Ibid., Annexes, addendum 2 to agenda item 78, document A/6512, pp. 6 and 7.

6/ Ibid., document A/6512.