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AUDIT REPORTS RELATING TO EXPENDITURE BY SPECIALIZED AGENCIES AND
THE INTERNATIONAL ATOMIC ENERGY AGENCY: EARMARKINGS AND
ALLOTMENTS FROM THE SPECIAL FUND*

Audit reports for the year ended 31 December 1963 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 nineteenth session

1. The Advisory Committee on Administrative and Budgetary Questions has considered a note by the Secretary-General^{1/} submitting to the General Assembly, in accordance with article 25.3 of the Financial Regulations of the Special Fund^{2/} the audit reports for the year ended 31 December 1963 relating to expenditure by executing agencies^{3/} of funds allocated from the Special Fund.
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 1963.^{4/} Also included in the same document are financial statements in respect of the Administrative Budget of the Managing Director as well

* Item 72 (b) of the provisional agenda.

1/ Official Records of the General Assembly, Nineteenth Session, Annexes, addendum 2 to item 72 of the provisional agenda, document A/5832, p. 2.

2/ 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."

3/ 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.

4/ Official Records of the General Assembly, Nineteenth Session, Supplement No. 6 (A/5806), statements V, VIII, IX and X).

as a statement showing the status of income and allocations of the Special Fund as at 31 December 1963. The relevant comments of the Advisory Committee will be found in the Committee's second report to the General Assembly at its nineteenth session (A/5710).

3. The combined statement reproduced as annex I of the Secretary-General's note^{5/} shows that the balance of earmarkings and other available funds as at 31 December 1962 was \$86,678,812, while miscellaneous income and exchange adjustments (net) reverted to the central fund amounted to \$37,620 and unliquidated commitments at 31 December 1962 were \$34,576,684. The total of funds allocated during 1963 to the ten executing agencies (i.e. including the United Nations) amounted to \$82,445,456. During the same period, cash disbursements were \$38,801,950 and the unliquidated balance of commitments and obligations amounted to \$39,158,426 at 31 December 1963. Taking into account a sum of \$17,367 recorded under the item "Miscellaneous income and exchange adjustments (net)", the balance of earmarkings and other available funds left on that date was accordingly \$125,795,563.

4. The Advisory Committee has studied the reports submitted by the external auditors on the accounts of the several agencies and it notes that, in the case of two of the agencies, the audit certificates were given subject to observations to which it wishes to draw the attention of the General Assembly.

^{5/} See foot-note 1.