



## Governing Body

320thbis Session, Geneva, 28 May 2014

GB.320bis/PFA/1

**Programme, Financial and Administrative Section**  
*Programme, Financial and Administrative Segment*

**PFA**

Date: 16 May 2014

Original: English

### FIRST ITEM ON THE AGENDA

## **Programme and Budget for 2012–13: Financial report and audited consolidated financial statements for the year ended 31 December 2013**

#### **Purpose of the document**

This paper concerns the financial statements and report of the External Auditor for the year ended 31 December 2013 and includes schedules of regular budget income and expenditure for the biennial financial period (2012–13).

**Relevant strategic objective:** Not applicable.

**Policy implications:** None.

**Legal implications:** None.

**Financial implications:** None.

**Follow-up action required:** None.

**Author unit:** Financial Management Department (FINANCE).

**Related documents:** Financial Regulations, articles 28 and 38(2).



1. In accordance with article 28(1) of the Financial Regulations, the financial statements for the year ended 31 December 2013, together with the External Auditor's report thereon, have been dispatched to members of the Governing Body.
2. Articles 28(2) and 38(2) of the Financial Regulations provide that the Governing Body shall forward these documents to the Conference for consideration at its next session, with such comments as it deems advisable.

***Draft decision***

3. ***The Governing Body takes note of the External Auditor's report and forwards the consolidated financial statements for the year ended 31 December 2013 and the External Auditor's report thereon to the Conference for consideration and adoption.***