



## Governing Body

317th Session, Geneva, 5 June 2013

GB.317bis/PFA/1

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

**PFA**

**Date:** 21 May 2013

**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 2012**

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

This paper concerns the financial statements and report of the External Auditor for the year ended 31 December 2012 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 Services Department (FINANCE).

**Related documents:** Financial Regulations, articles 28(1) and 28(2).

1. In accordance with article 28(1) of the Financial Regulations, the financial statements for the year ended 31 December 2012, together with the External Auditor's report thereon, have been dispatched to members of the Governing Body.
2. Article 28(2) of the Financial Regulations provides that the Governing Body shall forward these documents to the Conference for consideration at its next session.

***Draft decision***

3. ***The Governing Body takes note of the External Auditor's report and forwards the financial statements for the year ended 31 December 2012 and the External Auditor's report thereon to the Conference for consideration and adoption.***