

UNITED NATIONS  
ECONOMIC  
AND  
SOCIAL COUNCIL



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24 May 1963

ORIGINAL: ENGLISH

UNITED NATIONS CHILDREN'S FUND

Committee on Administrative Budget

UNICEF GREETING CARD FUND

FINANCIAL REPORT FOR THE PERIOD 1 FEBRUARY 1961 TO 31 AUGUST 1962

REPORT OF THE BOARD OF AUDITORS TO THE GENERAL ASSEMBLY  
ON THE AUDIT OF ACCOUNTS OF THE UNICEF GREETING CARD FUND  
FOR THE PERIOD 1 FEBRUARY 1961 TO 31 AUGUST 1962

1. The Executive Director of the United Nations Children's Fund "Greeting Card Fund" submitted the following statements to the Board of Auditors for certification:
  - I. Statement of assets and liabilities as of 31 August 1962;
  - II. Statement of income and expenditure for the financial period 1 February 1961 to 31 August 1962;
  - III. Statement of budgetary authorizations, obligations incurred and un-obligated balances of authorizations for the financial period ended 31 August 1962.
2. The above statements are certified by the Board as being in accordance with the books and records.
3. The annual accounts were submitted as of 31 August 1962 instead of 31 January 1962 due to the change of the closing of the financial year from that date to 31 August thus resulting for this time in a financial period of 19 months.

\* This is a limited edition of the report which will be issued in printed form as part of Supplement No. 6A to the Official Records of the General Assembly, eighteenth session.

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(2 p.)

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4. The audit examination was made in accordance with generally accepted auditing standards and therefore included such tests of the accounting records as were considered necessary under the circumstances.

5. The Greeting Card Fund is a self-liquidating project, funds are not required from the general resources of UNICEF to finance it. The Committee on Administrative Budget approved the annual budget estimates in the amount of \$880,400 which was sub-divided for practical purposes into three main chapters.

6. In accordance with the established practice, a memorandum is being addressed to the Advisory Committee, dealing with matters in connexion with the administrative and accounting procedure.

(Signed)	L. Götzen, Netherlands
(Signed)	A. Aljure, Colombia
(Signed)	Mushtaq Ahmad, Pakistan

23 May 1963

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