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Executive Committee of the High Commissioner's Programme

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Item 5 (b) of the provisional agenda

Consideration of reports on the work of the Standing Committee

**Programme budgets, management, financial control
and administrative oversight**

Accounts for the year 2012 as contained in the Report of the Board of Auditors to the General Assembly on the accounts of the Voluntary Funds administered by the UNHCR for the period ended December 2012*

Note by the High Commissioner

* Late submission due to the late release of A/68/5/Add.5, on which this document is based.

1. The Financial rules for voluntary funds administered by the High Commissioner for Refugees require that: “The High Commissioner shall submit annual financial statements certified by the Controller and approved by himself/herself to:
 - (a) the United Nations Board of Auditors within three months after the close of each financial year; and
 - (b) the Executive Committee at its next session. He/she shall also submit to the Executive Committee the audit certificate, the report of the Board of Auditors and the report of the Advisory Committee on Administrative and Budgetary Questions thereon.”¹
2. The United Nations Board of Auditors has audited the financial statements for the year ended 31 December 2012. The full text of the Board’s report, including the audited financial statements and the audit opinion, has been issued for consideration by the General Assembly (Fifth Committee) under the symbol A/68/5/Add.5. The High Commissioner’s response to the audit recommendations is issued as an addendum to this document.
3. The Executive Committee is invited to consult document A/68/5/Add.5.²

¹ A/AC.96/503/Rev.10, Art.11.3. Revision 10 of the financial rules governs the year under review.

² Available on the Official Document System (ODS) of the United Nations and on the Executive Committee page of UNHCR’s website.